

Detalle del SA 7610.10.90

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 7610.10.90                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Descripción            | Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures / - Doors, windows and their frames and thresholds for doors: / - - Other |
| Unidad                 | m2/chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Generado               | 01/11/2026 08:48:23                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Versión de datos       | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Estado de verificación | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.                                                                                                                                                                                                                                                                                                                 |
| Enlace                 | <a href="https://vietnamtariff.com/hs-code/76101090/">https://vietnamtariff.com/hs-code/76101090/</a>                                                                                                                                                                                                                                                                                                                                                         |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica        | vigente    | Fuente         |
|----------------------------------|-----------------|-----------------------|----------------------|------------|----------------|
| Derecho de importación ordinario | 22.5            | 22,5%                 | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K12250  |
| Preferencial (NMF)               | 15              | 15%                   | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N12250  |
| IVA                              | 10/8            | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL1 |            | BT2026!Q12250  |
| Impuesto especial al consumo     |                 | Sin datos             |                      |            |                |
| Impuesto ambiental               |                 | Sin datos             |                      |            |                |
| Derecho de exportación           | 0               | 0%                    | 26/2023/NĐ-CP        | 2023-05-31 | BT2026!CJ12250 |
| Arancel de exportación CPTPP     |                 | Sin datos             |                      |            |                |
| Arancel de exportación EVFTA     |                 | Sin datos             |                      |            |                |
| Arancel de exportación UKVFTA    |                 | Sin datos             |                      |            |                |

Aranceles preferenciales especiales (TLC) - 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|

|                |   |    |                            |                                        |                                   |                |            |
|----------------|---|----|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA        | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA          | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA          | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP          | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA          | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA          | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP          | 0 | 0% | Arancel consolidado BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VCFTA          | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA          | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA          | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |

|         |      |           |                            |      |                       |                |            |
|---------|------|-----------|----------------------------|------|-----------------------|----------------|------------|
| VN-EAEU | 0    | 0%        | Arancel consolidado BT2026 | 2026 | EAV                   | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO  | 0    | 0%        | Arancel consolidado BT2026 |      | S                     | 206/2025/NĐ-CP | Ad valorem |
| EVFTA   | 1,8  | 1,8%      | Arancel consolidado BT2026 | 2026 | EUR.1                 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA  | 1,8  | 1,8%      | Arancel consolidado BT2026 | 2026 | EUR.1                 | 117/2022/NĐ-CP | Ad valorem |
| AHKFTA  | 3    | 3%        | Arancel consolidado BT2026 | 2026 | AHK                   | 123/2022/NĐ-CP | Ad valorem |
| VIFTA   | 10.5 | 10,5%     | Arancel consolidado BT2026 | 2026 | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM  |      | Sin datos | Sin datos                  |      | S                     | 56/2026/NĐ-CP  | Sin datos  |
| VNCU    |      | Sin datos | Sin datos                  |      | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos  |

### Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente    |
|-------|----------------------------------------|------|-----------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E11593 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E11536 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F11536 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G11536 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H11536 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I11536 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J11536 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E11588 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F11588 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G11588 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H11588 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I11588   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J11588   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E11589   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F11589   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G11589   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H11589   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I11589   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J11589   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F11592   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H11542 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F11548   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G11548   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H11548   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I11548   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J11548   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K11548   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E11581   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F11581   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G11581   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H11581   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I11581   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J11581   |
| VCFTA   | 2022                                   | 2022 | 3               | VC!D11626   |
| VCFTA   | 2023                                   | 2023 | 1               | VC!E11626   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F11626   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G11626   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H11626    |
| VCFTA   | 2027    | 2027 | 0               | VC!I11626    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D11611   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E11611   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F11611   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G11611   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H11611   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I11611   |
| AHKFTA  | 2022    | 2022 | 9               | AKH!D11611   |
| AHKFTA  | 2023    | 2023 | 6               | AKH!E11611   |
| AHKFTA  | 2024    | 2024 | 6               | AKH!F11611   |
| AHKFTA  | 2025    | 2025 | 3               | AKH!G11611   |
| AHKFTA  | 2026    | 2026 | 3               | AKH!H11611   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I11611   |
| EVFTA   | 2022    | 2022 | 9,3             | EV-NK!D11628 |
| EVFTA   | 2023    | 2023 | 7,5             | EV-NK!E11628 |
| EVFTA   | 2024    | 2024 | 5,6             | EV-NK!F11628 |
| EVFTA   | 2025    | 2025 | 3,7             | EV-NK!G11628 |
| EVFTA   | 2026    | 2026 | 1,8             | EV-NK!H11628 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I11628 |
| UKVFTA  | 2022    | 2022 | 9,3             | UKV!D11627   |
| UKVFTA  | 2023    | 2023 | 7,5             | UKV!E11627   |
| UKVFTA  | 2024    | 2024 | 5,6             | UKV!F11627   |
| UKVFTA  | 2025    | 2025 | 3,7             | UKV!G11627   |
| UKVFTA  | 2026    | 2026 | 1,8             | UKV!H11627   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I11627   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D11574   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E11574   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F11574   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G11574   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H11574   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I11574   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J11574   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D11611 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E11611 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F11611 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G11611 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H11611 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I11611 |
| RCEP B | 2022    | 2022           | 0               | B!D11611       |
| RCEP B | 2023    | 2023           | 0               | B!E11611       |
| RCEP B | 2024    | 2024           | 0               | B!F11611       |
| RCEP B | 2025    | 2025           | 0               | B!G11611       |
| RCEP B | 2026    | 2026           | 0               | B!H11611       |
| RCEP B | 2027    | 2027           | 0               | B!I11611       |
| RCEP C | 2022    | 2022           | 0               | C!D11611       |
| RCEP C | 2023    | 2023           | 0               | C!E11611       |
| RCEP C | 2024    | 2024           | 0               | C!F11611       |
| RCEP C | 2025    | 2025           | 0               | C!G11611       |
| RCEP C | 2026    | 2026           | 0               | C!H11611       |
| RCEP C | 2027    | 2027           | 0               | C!I11611       |
| RCEP D | 2022    | 2022           | 0               | D!D11610       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | 0               | D!E11610  |
| RCEP D | 2024    | 2024 | 0               | D!F11610  |
| RCEP D | 2025    | 2025 | 0               | D!G11610  |
| RCEP D | 2026    | 2026 | 0               | D!H11610  |
| RCEP D | 2027    | 2027 | 0               | D!!11610  |
| RCEP E | 2022    | 2022 | 0               | E!D11614  |
| RCEP E | 2023    | 2023 | 0               | E!E11614  |
| RCEP E | 2024    | 2024 | 0               | E!F11614  |
| RCEP E | 2025    | 2025 | 0               | E!G11614  |
| RCEP E | 2026    | 2026 | 0               | E!H11614  |
| RCEP E | 2027    | 2027 | 0               | E!!11614  |
| RCEP F | 2022    | 2022 | 0               | F!D11611  |
| RCEP F | 2023    | 2023 | 0               | F!E11611  |
| RCEP F | 2024    | 2024 | 0               | F!F11611  |
| RCEP F | 2025    | 2025 | 0               | F!G11611  |
| RCEP F | 2026    | 2026 | 0               | F!H11611  |
| RCEP F | 2027    | 2027 | 0               | F!!11611  |
| VIFTA  | 2024    | 2024 | 13.5            | VI!F10743 |
| VIFTA  | 2025    | 2025 | 12              | VI!G10743 |
| VIFTA  | 2026    | 2026 | 10.5            | VI!H10743 |
| VIFTA  | 2027    | 2027 | 9               | VI!!10743 |

Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                                                               |                                                            |                                |                                                                                                          |                                                         |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|--------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| DOC-004 | YELLOW | Other item policy                                          | Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT) |                                                            | 42/2019/TT-BCT, 33/2025/TT-BCT | Read the referenced instruments.                                                                         | Instrumento citado en la fuente; vigencia no verificada |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 7610.10 has 2 lines; 7610.10.90 is distinguished from its siblings by: Other.                                                      | 7610.10.10 Doors and their frames and thresholds for doors | 31/2022/TT-BTC                 | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | No verificado – requiere comprobación                   |
| OR-001  | YELLOW | Country of origin not provided                             | FTA eligibility cannot be assessed without the country of origin.                                                                             |                                                            |                                | Enter the country of origin to compare preferential schedules.                                           | No verificado – requiere comprobación                   |
| TAX-001 | YELLOW | Several VAT rates                                          | The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Nhôm > Kim loại quý. (Tham chiếu mã HS 2 số)                      |                                                            | 174/2025/NĐ-CP - PL1           | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).          | No verificado – requiere comprobación                   |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 7610.10.90. This does NOT mean there is no risk.                                                  |                                                            |                                | Check the MOIT Trade Remedies Authority database.                                                        | No verificado – requiere comprobación                   |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 15% for 7610.10.90 was checked against BT2026 (cell BT2026!N12250), basis 26/2023/NĐ-CP.                                         |                                                            | 26/2023/NĐ-CP                  | Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text. | Cotejado con el archivo arancelario de origen           |

## Política de la partida

| Política de la partida                                                                                      |
|-------------------------------------------------------------------------------------------------------------|
| DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.