

Detalle del SA 7610.90.30

Código SA	7610.90.30
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 / - Other: / - - Internal or external floating roofs for petroleum storage tanks
Unidad	m2/chiếc
Generado	30/10/2026 17:45:43
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	https://vietnamtariff.com/hs-code/76109030/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	4.5	4,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12252
Preferencial (NMF)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N12252
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL1		BT2026!Q12252
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12252
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
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AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/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(-KH)	0% (excepto KH)	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
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/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
RCEP (Anexo A)	2	2%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	2	2%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	2	2%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	2	2%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo D)	2,1	2,1%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	3	3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	2.1	2,1%	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
AIFTA	5	5%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
ACFTA	15 (-KH)	15% (excepto KH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		15	AC!E11595
ATIGA	2022	2022	0	AT!E11538
ATIGA	2023	2023	0	AT!F11538
ATIGA	2024	2024	0	AT!G11538
ATIGA	2025	2025	0	AT!H11538
ATIGA	2026	2026	0	AT!I11538
ATIGA	2027	2027	0	AT!J11538
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11590
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11590
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11590
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11590

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11590
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11590
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11591
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11591
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11591
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11591
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11591
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11591
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11594
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11544
AIFTA	30/12/2022	2022	5	AI!F11550
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G11550
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H11550
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I11550
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J11550
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K11550
VKFTA	2022	2022	0	VK!E11583
VKFTA	2023	2023	0	VK!F11583
VKFTA	2024	2024	0	VK!G11583
VKFTA	2025	2025	0	VK!H11583
VKFTA	2026	2026	0	VK!I11583
VKFTA	2027	2027	0	VK!J11583
VCFTA	2022	2022	3	VC!D11628
VCFTA	2023	2023	3	VC!E11628
VCFTA	2024	2024	0	VC!F11628
VCFTA	2025	2025	0	VC!G11628

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H11628
VCFTA	2027	2027	0	VC!I11628
VN-EAEU	2022	2022	0	EAV!D11613
VN-EAEU	2023	2023	0	EAV!E11613
VN-EAEU	2024	2024	0	EAV!F11613
VN-EAEU	2025	2025	0	EAV!G11613
VN-EAEU	2026	2026	0	EAV!H11613
VN-EAEU	2027	2027	0	EAV!I11613
AHKFTA	2022	2022	*	AKH!D11613
AHKFTA	2023	2023	*	AKH!E11613
AHKFTA	2024	2024	*	AKH!F11613
AHKFTA	2025	2025	*	AKH!G11613
AHKFTA	2026	2026	*	AKH!H11613
AHKFTA	2027	2027	*	AKH!I11613
EVFTA	2022	2022	0	EV-NK!D11630
EVFTA	2023	2023	0	EV-NK!E11630
EVFTA	2024	2024	0	EV-NK!F11630
EVFTA	2025	2025	0	EV-NK!G11630
EVFTA	2026	2026	0	EV-NK!H11630
EVFTA	2027	2027	0	EV-NK!I11630
UKVFTA	2022	2022	0	UKV!D11629
UKVFTA	2023	2023	0	UKV!E11629
UKVFTA	2024	2024	0	UKV!F11629
UKVFTA	2025	2025	0	UKV!G11629
UKVFTA	2026	2026	0	UKV!H11629
UKVFTA	2027	2027	0	UKV!I11629

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11576
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11576
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11576
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11576
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11576
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11576
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11576
RCEP A	2022	2022	2,8	RCEPT-A!D11613
RCEP A	2023	2023	2,6	RCEPT-A!E11613
RCEP A	2024	2024	2,4	RCEPT-A!F11613
RCEP A	2025	2025	2,2	RCEPT-A!G11613
RCEP A	2026	2026	2	RCEPT-A!H11613
RCEP A	2027	2027	1,8	RCEPT-A!I11613
RCEP B	2022	2022	2,8	B!D11613
RCEP B	2023	2023	2,6	B!E11613
RCEP B	2024	2024	2,4	B!F11613
RCEP B	2025	2025	2,2	B!G11613
RCEP B	2026	2026	2	B!H11613
RCEP B	2027	2027	1,8	B!I11613
RCEP C	2022	2022	3	C!D11613
RCEP C	2023	2023	3	C!E11613
RCEP C	2024	2024	3	C!F11613
RCEP C	2025	2025	3	C!G11613
RCEP C	2026	2026	3	C!H11613
RCEP C	2027	2027	3	C!I11613
RCEP D	2022	2022	2,8	D!D11612

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	2,6	D!E11612
RCEP D	2024	2024	2,4	D!F11612
RCEP D	2025	2025	2,3	D!G11612
RCEP D	2026	2026	2,1	D!H11612
RCEP D	2027	2027	1,9	D!!11612
RCEP E	2022	2022	2,8	E!D11616
RCEP E	2023	2023	2,6	E!E11616
RCEP E	2024	2024	2,4	E!F11616
RCEP E	2025	2025	2,2	E!G11616
RCEP E	2026	2026	2	E!H11616
RCEP E	2027	2027	1,8	E!!11616
RCEP F	2022	2022	2,8	F!D11613
RCEP F	2023	2023	2,6	F!E11613
RCEP F	2024	2024	2,4	F!F11613
RCEP F	2025	2025	2,2	F!G11613
RCEP F	2026	2026	2	F!H11613
RCEP F	2027	2027	1,8	F!!11613
VIFTA	2024	2024	2,7	VI!F10745
VIFTA	2025	2025	2,4	VI!G10745
VIFTA	2026	2026	2,1	VI!H10745
VIFTA	2027	2027	1,8	VI!!10745

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Anexo C) 3%, AIFTA 5%, ACFTA 15%: the preferential rate is equal to or higher than the MFN rate (3%) in the source tariff – claiming the FTA brings no saving.	MFN 3%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7610.90 has 3 lines; 7610.90.30 is distinguished from its siblings by: Internal or external floating roofs for petroleum storage tanks.	7610.90.91 Bridges and bridge-sections; towers or lattice masts; 7610.90.99 Other	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 7610.90.30. 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 3% for 7610.90.30 was checked against BT2026 (cell BT2026!N12252), 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.