

Detalle del SA 7610.90.99

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 7610.90.99                                                                                                                                                                                                                                                                                                                                                                                                                |
| 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: / - - Other: / - - - Other |
| Unidad                 | m2/chiếc                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Generado               | 31/10/2026 02:36:28                                                                                                                                                                                                                                                                                                                                                                                                       |
| 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/76109099/">https://vietnamtariff.com/hs-code/76109099/</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!K12255  |
| Preferencial (NMF)               | 15              | 15%                   | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N12255  |
| IVA                              | 10/8            | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL1 |            | BT2026!Q12255  |
| Impuesto especial al consumo     |                 | Sin datos             |                      |            |                |
| Impuesto ambiental               |                 | Sin datos             |                      |            |                |
| Derecho de exportación           | 0               | 0%                    | 26/2023/NĐ-CP        | 2023-05-31 | BT2026!CJ12255 |
| 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 |
| 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 |
| 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 |
| AIFTA          | 1   | 1%   | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/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 |
| VIFTA          | 6   | 6%   | Arancel consolidado BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 10  | 10%  | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 10  | 10%  | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                |      |               |                            |                                        |                                   |                |                 |
|----------------|------|---------------|----------------------------|----------------------------------------|-----------------------------------|----------------|-----------------|
| RCEP (Anexo E) | 10   | 10%           | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo F) | 10   | 10%           | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo D) | 10,3 | 10,3%         | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| ACFTA          | 15   | 15%           | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo C) | 15   | 15%           | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/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       |
| 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!E11598 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E11541 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F11541 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G11541 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H11541 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I11541 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J11541 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E11593 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F11593 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G11593 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H11593 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I11593   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J11593   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E11594   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F11594   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G11594   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H11594   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I11594   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J11594   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F11597   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H11547 |
| AIFTA   | 30/12/2022                             | 2022 | 1               | AI!F11553   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 1               | AI!G11553   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 1               | AI!H11553   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 1               | AI!I11553   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 1               | AI!J11553   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 1               | AI!K11553   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E11586   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F11586   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G11586   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H11586   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I11586   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J11586   |
| VCFTA   | 2022                                   | 2022 | 3               | VC!D11631   |
| VCFTA   | 2023                                   | 2023 | 1               | VC!E11631   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F11631   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G11631   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H11631    |
| VCFTA   | 2027    | 2027 | 0               | VC!I11631    |
| VN-EAEU | 2022    | 2022 | 4,1             | EAV!D11616   |
| VN-EAEU | 2023    | 2023 | 2,7             | EAV!E11616   |
| VN-EAEU | 2024    | 2024 | 1,4             | EAV!F11616   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G11616   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H11616   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I11616   |
| AHKFTA  | 2022    | 2022 | *               | AKH!D11616   |
| AHKFTA  | 2023    | 2023 | *               | AKH!E11616   |
| AHKFTA  | 2024    | 2024 | *               | AKH!F11616   |
| AHKFTA  | 2025    | 2025 | *               | AKH!G11616   |
| AHKFTA  | 2026    | 2026 | *               | AKH!H11616   |
| AHKFTA  | 2027    | 2027 | *               | AKH!I11616   |
| EVFTA   | 2022    | 2022 | 9,3             | EV-NK!D11633 |
| EVFTA   | 2023    | 2023 | 7,5             | EV-NK!E11633 |
| EVFTA   | 2024    | 2024 | 5,6             | EV-NK!F11633 |
| EVFTA   | 2025    | 2025 | 3,7             | EV-NK!G11633 |
| EVFTA   | 2026    | 2026 | 1,8             | EV-NK!H11633 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I11633 |
| UKVFTA  | 2022    | 2022 | 9,3             | UKV!D11632   |
| UKVFTA  | 2023    | 2023 | 7,5             | UKV!E11632   |
| UKVFTA  | 2024    | 2024 | 5,6             | UKV!F11632   |
| UKVFTA  | 2025    | 2025 | 3,7             | UKV!G11632   |
| UKVFTA  | 2026    | 2026 | 1,8             | UKV!H11632   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I11632   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D11579   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E11579   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F11579   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G11579   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H11579   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I11579   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J11579   |
| RCEP A | 2022    | 2022           | 14              | RCEPT-A!D11616 |
| RCEP A | 2023    | 2023           | 13              | RCEPT-A!E11616 |
| RCEP A | 2024    | 2024           | 12              | RCEPT-A!F11616 |
| RCEP A | 2025    | 2025           | 11              | RCEPT-A!G11616 |
| RCEP A | 2026    | 2026           | 10              | RCEPT-A!H11616 |
| RCEP A | 2027    | 2027           | 9               | RCEPT-A!I11616 |
| RCEP B | 2022    | 2022           | 14              | B!D11616       |
| RCEP B | 2023    | 2023           | 13              | B!E11616       |
| RCEP B | 2024    | 2024           | 12              | B!F11616       |
| RCEP B | 2025    | 2025           | 11              | B!G11616       |
| RCEP B | 2026    | 2026           | 10              | B!H11616       |
| RCEP B | 2027    | 2027           | 9               | B!I11616       |
| RCEP C | 2022    | 2022           | 15              | C!D11616       |
| RCEP C | 2023    | 2023           | 15              | C!E11616       |
| RCEP C | 2024    | 2024           | 15              | C!F11616       |
| RCEP C | 2025    | 2025           | 15              | C!G11616       |
| RCEP C | 2026    | 2026           | 15              | C!H11616       |
| RCEP C | 2027    | 2027           | 15              | C!I11616       |
| RCEP D | 2022    | 2022           | 14,1            | D!D11615       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | 13,1            | D!E11615  |
| RCEP D | 2024    | 2024 | 12,2            | D!F11615  |
| RCEP D | 2025    | 2025 | 11,3            | D!G11615  |
| RCEP D | 2026    | 2026 | 10,3            | D!H11615  |
| RCEP D | 2027    | 2027 | 9,4             | D!!11615  |
| RCEP E | 2022    | 2022 | 14              | E!D11619  |
| RCEP E | 2023    | 2023 | 13              | E!E11619  |
| RCEP E | 2024    | 2024 | 12              | E!F11619  |
| RCEP E | 2025    | 2025 | 11              | E!G11619  |
| RCEP E | 2026    | 2026 | 10              | E!H11619  |
| RCEP E | 2027    | 2027 | 9               | E!!11619  |
| RCEP F | 2022    | 2022 | 14              | F!D11616  |
| RCEP F | 2023    | 2023 | 13              | F!E11616  |
| RCEP F | 2024    | 2024 | 12              | F!F11616  |
| RCEP F | 2025    | 2025 | 11              | F!G11616  |
| RCEP F | 2026    | 2026 | 10              | F!H11616  |
| RCEP F | 2027    | 2027 | 9               | F!!11616  |
| VIFTA  | 2024    | 2024 | 12              | VI!F10748 |
| VIFTA  | 2025    | 2025 | 9               | VI!G10748 |
| VIFTA  | 2026    | 2026 | 6               | VI!H10748 |
| VIFTA  | 2027    | 2027 | 3               | VI!!10748 |

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,<br>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                                | ACFTA 15%, RCEP (Anexo C) 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving. | MFN 15%                                                                                                                                     |                                   | 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; 7610.90.99 is distinguished from its siblings by: Other.                                                                     | 7610.90.30 Internal or external floating roofs for petroleum storage tanks; 7610.90.91 Bridges and bridge-sections; towers or lattice masts | 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 7610.90.99. 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 7610.90.99 was checked against BT2026 (cell BT2026!N12255), 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.