

Detalle del SA 7616.99.70

|                        |                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 7616.99.70                                                                                                                                    |
| Descripción            | Other articles of aluminium / - Other: / - - Other: / - - - Cigarette cases or boxes                                                          |
| Unidad                 | kg/chiếc                                                                                                                                      |
| Generado               | 30/10/2026 18:44:23                                                                                                                           |
| 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/76169970/">https://vietnamtariff.com/hs-code/76169970/</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!K12298  |
| Preferencial (NMF)               | 15              | 15%                   | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N12298  |
| IVA                              | 10/8            | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL1 |            | BT2026!Q12298  |
| Impuesto especial al consumo     |                 | Sin datos             |                      |            |                |
| Impuesto ambiental               |                 | Sin datos             |                      |            |                |
| Derecho de exportación           | 0               | 0%                    | 26/2023/NĐ-CP        | 2023-05-31 | BT2026!CJ12298 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ             | 121/2022/NĐ-CP | Ad<br>valorem |

| FTA            | Valor de origen | Arancel         | Base de datos              | Periodo                                | Prueba de origen                  | Base jurídica  | Estado     |
|----------------|-----------------|-----------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA          | 0 (-KH)         | 0% (excepto KH) | 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 |

| FTA     | Valor de origen | Arancel   | Base de datos              | Periodo | Prueba de origen      | Base jurídica  | Estado     |
|---------|-----------------|-----------|----------------------------|---------|-----------------------|----------------|------------|
| 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   | 8.6             | 8,6%      | 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!E11647 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E11590 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F11590 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G11590 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H11590 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I11590 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J11590 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1               | AJ!E11642 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F11642 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G11642 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H11642   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I11642   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J11642   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E11643   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F11643   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G11643   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H11643   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I11643   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J11643   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F11646   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H11596 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F11602   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G11602   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H11602   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I11602   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J11602   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K11602   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E11635   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F11635   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G11635   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H11635   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I11635   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J11635   |
| VCFTA   | 2022                                   | 2022 | 3               | VC!D11680   |
| VCFTA   | 2023                                   | 2023 | 1               | VC!E11680   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F11680   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2025    | 2025 | 0               | VC!G11680    |
| VCFTA   | 2026    | 2026 | 0               | VC!H11680    |
| VCFTA   | 2027    | 2027 | 0               | VC!I11680    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D11665   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E11665   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F11665   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G11665   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H11665   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I11665   |
| AHKFTA  | 2022    | 2022 | 9               | AKH!D11665   |
| AHKFTA  | 2023    | 2023 | 6               | AKH!E11665   |
| AHKFTA  | 2024    | 2024 | 6               | AKH!F11665   |
| AHKFTA  | 2025    | 2025 | 3               | AKH!G11665   |
| AHKFTA  | 2026    | 2026 | 3               | AKH!H11665   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I11665   |
| EVFTA   | 2022    | 2022 | 9,3             | EV-NK!D11682 |
| EVFTA   | 2023    | 2023 | 7,5             | EV-NK!E11682 |
| EVFTA   | 2024    | 2024 | 5,6             | EV-NK!F11682 |
| EVFTA   | 2025    | 2025 | 3,7             | EV-NK!G11682 |
| EVFTA   | 2026    | 2026 | 1,8             | EV-NK!H11682 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I11682 |
| UKVFTA  | 2022    | 2022 | 9,3             | UKV!D11681   |
| UKVFTA  | 2023    | 2023 | 7,5             | UKV!E11681   |
| UKVFTA  | 2024    | 2024 | 5,6             | UKV!F11681   |
| UKVFTA  | 2025    | 2025 | 3,7             | UKV!G11681   |
| UKVFTA  | 2026    | 2026 | 1,8             | UKV!H11681   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| UKVFTA | 2027    | 2027           | 0               | UKV!I11681     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D11628   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E11628   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F11628   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G11628   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H11628   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I11628   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J11628   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D11665 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E11665 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F11665 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G11665 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H11665 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I11665 |
| RCEP B | 2022    | 2022           | 0               | B!D11665       |
| RCEP B | 2023    | 2023           | 0               | B!E11665       |
| RCEP B | 2024    | 2024           | 0               | B!F11665       |
| RCEP B | 2025    | 2025           | 0               | B!G11665       |
| RCEP B | 2026    | 2026           | 0               | B!H11665       |
| RCEP B | 2027    | 2027           | 0               | B!I11665       |
| RCEP C | 2022    | 2022           | 0               | C!D11665       |
| RCEP C | 2023    | 2023           | 0               | C!E11665       |
| RCEP C | 2024    | 2024           | 0               | C!F11665       |
| RCEP C | 2025    | 2025           | 0               | C!G11665       |
| RCEP C | 2026    | 2026           | 0               | C!H11665       |
| RCEP C | 2027    | 2027           | 0               | C!I11665       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2022    | 2022 | 0               | D!D11664  |
| RCEP D | 2023    | 2023 | 0               | D!E11664  |
| RCEP D | 2024    | 2024 | 0               | D!F11664  |
| RCEP D | 2025    | 2025 | 0               | D!G11664  |
| RCEP D | 2026    | 2026 | 0               | D!H11664  |
| RCEP D | 2027    | 2027 | 0               | D!I11664  |
| RCEP E | 2022    | 2022 | 0               | E!D11668  |
| RCEP E | 2023    | 2023 | 0               | E!E11668  |
| RCEP E | 2024    | 2024 | 0               | E!F11668  |
| RCEP E | 2025    | 2025 | 0               | E!G11668  |
| RCEP E | 2026    | 2026 | 0               | E!H11668  |
| RCEP E | 2027    | 2027 | 0               | E!I11668  |
| RCEP F | 2022    | 2022 | 0               | F!D11665  |
| RCEP F | 2023    | 2023 | 0               | F!E11665  |
| RCEP F | 2024    | 2024 | 0               | F!F11665  |
| RCEP F | 2025    | 2025 | 0               | F!G11665  |
| RCEP F | 2026    | 2026 | 0               | F!H11665  |
| RCEP F | 2027    | 2027 | 0               | F!I11665  |
| VIFTA  | 2024    | 2024 | 12.9            | VI!F10791 |
| VIFTA  | 2025    | 2025 | 10.7            | VI!G10791 |
| VIFTA  | 2026    | 2026 | 8.6             | VI!H10791 |
| VIFTA  | 2027    | 2027 | 6.4             | VI!I10791 |

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 7616.99 has 9 lines; 7616.99.70 is distinguished from its siblings by: Cigarette cases or boxes.                                   | 7616.99.20 Ferrules of a kind suitable for use in the manufacture of pencils; 7616.99.30 Slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter; 7616.99.40 Bobbins, spools, reels and similar supports for textile yarn; 7616.99.51 Venetian blinds; 7616.99.59 Other; 7616.99.60 Spouts and cups of a kind used for latex collection | 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 7616.99.70. 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 7616.99.70 was checked against BT2026 (cell BT2026!N12298), 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.