Vietnam Tariff Intelligence

# Détail du SH 7226.99.91

| | |
|---|---|
| **Code SH** | 7226.99.91 |
| **Description** | Flat-rolled products of other alloy steel, of a width of less than 600 mm / - Other: / - - Other: / - - - Other: / - - - - Plated or coated with zinc |
| **Unité** | kg |
| **Généré le** | 05/11/2026 14:18:38 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/72269991/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K11489 |
| Préférentiel (NPF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N11489 |
| TVA | 10/8 | 10 / 8 (plusieurs taux) | 174/2025/NĐ-CP - PL1 | | BT2026!Q11489 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |
| AIFTA | 7.5 | 7,5% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 10 | 10% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E10814 |
| ATIGA | 2022 | 2022 | 0 | AT!E10765 |
| ATIGA | 2023 | 2023 | 0 | AT!F10765 |
| ATIGA | 2024 | 2024 | 0 | AT!G10765 |
| ATIGA | 2025 | 2025 | 0 | AT!H10765 |
| ATIGA | 2026 | 2026 | 0 | AT!I10765 |
| ATIGA | 2027 | 2027 | 0 | AT!J10765 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 10 | AJ!E10817 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 10 | AJ!F10817 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 10 | AJ!G10817 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 10 | AJ!H10817 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 10 | AJ!I10817 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 10 | AJ!J10817 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E10818 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F10818 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G10818 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H10818 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I10818 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J10818 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F10819 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H10771 |
| AIFTA | 30/12/2022 | 2022 | 8 | AI!F10777 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 7.5 | AI!G10777 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 7.5 | AI!H10777 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 7.5 | AI!I10777 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 7.5 | AI!J10777 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 7.5 | AI!K10777 |
| VKFTA | 2022 | 2022 | 0 | VK!E10804 |
| VKFTA | 2023 | 2023 | 0 | VK!F10804 |
| VKFTA | 2024 | 2024 | 0 | VK!G10804 |
| VKFTA | 2025 | 2025 | 0 | VK!H10804 |
| VKFTA | 2026 | 2026 | 0 | VK!I10804 |
| VKFTA | 2027 | 2027 | 0 | VK!J10804 |
| VCFTA | 2022 | 2022 | 2 | VC!D10855 |
| VCFTA | 2023 | 2023 | 1 | VC!E10855 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 0 | VC!F10855 |
| VCFTA | 2025 | 2025 | 0 | VC!G10855 |
| VCFTA | 2026 | 2026 | 0 | VC!H10855 |
| VCFTA | 2027 | 2027 | 0 | VC!I10855 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D10840 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E10840 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F10840 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G10840 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H10840 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I10840 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D10840 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E10840 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F10840 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G10840 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H10840 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I10840 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D10857 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E10857 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F10857 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G10857 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H10857 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I10857 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D10856 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E10856 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F10856 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G10856 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H10856 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I10856 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D10803 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E10803 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F10803 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G10803 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H10803 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I10803 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J10803 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D10840 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E10840 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F10840 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G10840 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H10840 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I10840 |
| RCEP B | 2022 | 2022 | 0 | B!D10840 |
| RCEP B | 2023 | 2023 | 0 | B!E10840 |
| RCEP B | 2024 | 2024 | 0 | B!F10840 |
| RCEP B | 2025 | 2025 | 0 | B!G10840 |
| RCEP B | 2026 | 2026 | 0 | B!H10840 |
| RCEP B | 2027 | 2027 | 0 | B!I10840 |
| RCEP C | 2022 | 2022 | 0 | C!D10840 |
| RCEP C | 2023 | 2023 | 0 | C!E10840 |
| RCEP C | 2024 | 2024 | 0 | C!F10840 |
| RCEP C | 2025 | 2025 | 0 | C!G10840 |
| RCEP C | 2026 | 2026 | 0 | C!H10840 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 0 | C!I10840 |
| RCEP D | 2022 | 2022 | 0 | D!D10839 |
| RCEP D | 2023 | 2023 | 0 | D!E10839 |
| RCEP D | 2024 | 2024 | 0 | D!F10839 |
| RCEP D | 2025 | 2025 | 0 | D!G10839 |
| RCEP D | 2026 | 2026 | 0 | D!H10839 |
| RCEP D | 2027 | 2027 | 0 | D!I10839 |
| RCEP E | 2022 | 2022 | 0 | E!D10843 |
| RCEP E | 2023 | 2023 | 0 | E!E10843 |
| RCEP E | 2024 | 2024 | 0 | E!F10843 |
| RCEP E | 2025 | 2025 | 0 | E!G10843 |
| RCEP E | 2026 | 2026 | 0 | E!H10843 |
| RCEP E | 2027 | 2027 | 0 | E!I10843 |
| RCEP F | 2022 | 2022 | 0 | F!D10840 |
| RCEP F | 2023 | 2023 | 0 | F!E10840 |
| RCEP F | 2024 | 2024 | 0 | F!F10840 |
| RCEP F | 2025 | 2025 | 0 | F!G10840 |
| RCEP F | 2026 | 2026 | 0 | F!H10840 |
| RCEP F | 2027 | 2027 | 0 | F!I10840 |
| VIFTA | 2024 | 2024 | 0 | VI!F10033 |
| VIFTA | 2025 | 2025 | 0 | VI!G10033 |
| VIFTA | 2026 | 2026 | 0 | VI!H10033 |
| VIFTA | 2027 | 2027 | 0 | VI!I10033 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019) | | 765/QĐ-BCT | Prepare inspection/certification filings under the cited instruments before clearance. | Texte cité dans la source ; validité non vérifiée |
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022) | | 2711/QĐ-BKHCN | Prepare inspection/certification filings under the cited instruments before clearance. | Texte cité dans la source ; validité non vérifiée |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AIFTA 7,5%, AJCEP 10%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving. | MFN 0% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non vérifié – contrôle nécessaire |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 7226.99 has 4 lines; 7226.99.91 is distinguished from its siblings by: Plated or coated with zinc. | 7226.99.11 Plated or coated with zinc; 7226.99.19 Other; 7226.99.99 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| TAX-001 | YELLOW | Several VAT rates | The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Sản phẩm thép cuộn phẳng đã được dát phủ, mạ hoặc tráng; Sản phẩm thép kỹ thuật điện, thép gió > Thép hợp kim cuộn phẳng, có chiều rộng < 600mm. (Tham chiếu mã HS 4 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). | Non vérifié – contrôle nécessaire |
| TR-003 | YELLOW | Trade remedy exists for other origins | Antidumping: Thép mạ – applies to CN, KR (2310/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered. | TR-21 · Áp thuế chống bán phá giá đối với Thép mạ (CN, KR) | 2310/QĐ-BCT | Keep evidence of true origin and actual producer. | Base : HT + colonne de politique par article du BT2026 (source) ; portée détaillée non vérifiée |

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 7226.99.91 was checked against BT2026 (cell BT2026!N11489), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
|---|
| Áp thuế CBPG Thép mạ (CN, KR) (2310/QĐ-BCT-2025) |
| DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019) |
| Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.