

Détail du SH 7616.99.90

|                        |                                                                                                                                  |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 7616.99.90                                                                                                                       |
| Description            | Other articles of aluminium / - Other: / - - Other: / - - - Other                                                                |
| Unité                  | kg/chiếc                                                                                                                         |
| Généré le              | 01/11/2026 03:52:32                                                                                                              |
| 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                   | <a href="https://vietnamtariff.com/hs-code/76169990/">https://vietnamtariff.com/hs-code/76169990/</a>                            |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique       | en vigueur | Source         |
|-------------------------------|---------------|-------------------------|----------------------|------------|----------------|
| Droit d'importation ordinaire | 22.5          | 22,5%                   | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K12300  |
| Préférentiel (NPF)            | 15            | 15%                     | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N12300  |
| TVA                           | 10/8          | 10 / 8 (plusieurs taux) | 174/2025/NĐ-CP - PL1 |            | BT2026!Q12300  |
| Taxe spéciale de consommation |               | Aucune donnée           |                      |            |                |
| Taxe environnementale         |               | Aucune donnée           |                      |            |                |
| Droit d'exportation           | 0             | 0%                      | 26/2023/NĐ-CP        | 2023-05-31 | BT2026!CJ12300 |
| 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<br>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 (-KH)       | 0% (sauf KH) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA           | 0             | 0%           | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP           | 0             | 0%           | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/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 |
| 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 |
| 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 |
| VKFTA           | 0             | 0%           | Tarif consolidé BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |

| FTA     | Valeur source | Taux          | Base des données          | Période | Preuve de l'origine   | Base juridique | Statut        |
|---------|---------------|---------------|---------------------------|---------|-----------------------|----------------|---------------|
| VN-EAEU | 0             | 0%            | Tarif consolidé<br>BT2026 | 2026    | EAV                   | 113/2022/NĐ-CP | Ad valorem    |
| VN-LAO  | 0             | 0%            | Tarif consolidé<br>BT2026 |         | S                     | 206/2025/NĐ-CP | Ad valorem    |
| EVFTA   | 1,8           | 1,8%          | Tarif consolidé<br>BT2026 | 2026    | EUR.1                 | 116/2022/NĐ-CP | Ad valorem    |
| UKVFTA  | 1,8           | 1,8%          | Tarif consolidé<br>BT2026 | 2026    | EUR.1                 | 117/2022/NĐ-CP | Ad valorem    |
| AHKFTA  | 3             | 3%            | Tarif consolidé<br>BT2026 | 2026    | AHK                   | 123/2022/NĐ-CP | Ad valorem    |
| VIFTA   | 6             | 6%            | Tarif consolidé<br>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 |

Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source    |
|-------|----------------------------------------|-------|---------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E11649 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E11592 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F11592 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G11592 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H11592 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I11592 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J11592 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 1             | AJ!E11644 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F11644 |

| FTA     | Période                                | Année | Valeur source | Source      |
|---------|----------------------------------------|-------|---------------|-------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G11644   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H11644   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I11644   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J11644   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E11645   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F11645   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G11645   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H11645   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I11645   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J11645   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F11648   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H11598 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F11604   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G11604   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H11604   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I11604   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J11604   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K11604   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E11637   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F11637   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G11637   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H11637   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I11637   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J11637   |
| VCFTA   | 2022                                   | 2022  | 3             | VC!D11682   |
| VCFTA   | 2023                                   | 2023  | 1             | VC!E11682   |

| FTA     | Période | Année | Valeur source | Source       |
|---------|---------|-------|---------------|--------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F11682    |
| VCFTA   | 2025    | 2025  | 0             | VC!G11682    |
| VCFTA   | 2026    | 2026  | 0             | VC!H11682    |
| VCFTA   | 2027    | 2027  | 0             | VC!I11682    |
| VN-EAEU | 2022    | 2022  | 4,1           | EAV!D11667   |
| VN-EAEU | 2023    | 2023  | 2,7           | EAV!E11667   |
| VN-EAEU | 2024    | 2024  | 1,4           | EAV!F11667   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G11667   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H11667   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I11667   |
| AHKFTA  | 2022    | 2022  | 9             | AKH!D11667   |
| AHKFTA  | 2023    | 2023  | 6             | AKH!E11667   |
| AHKFTA  | 2024    | 2024  | 6             | AKH!F11667   |
| AHKFTA  | 2025    | 2025  | 3             | AKH!G11667   |
| AHKFTA  | 2026    | 2026  | 3             | AKH!H11667   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I11667   |
| EVFTA   | 2022    | 2022  | 9,3           | EV-NK!D11684 |
| EVFTA   | 2023    | 2023  | 7,5           | EV-NK!E11684 |
| EVFTA   | 2024    | 2024  | 5,6           | EV-NK!F11684 |
| EVFTA   | 2025    | 2025  | 3,7           | EV-NK!G11684 |
| EVFTA   | 2026    | 2026  | 1,8           | EV-NK!H11684 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I11684 |
| UKVFTA  | 2022    | 2022  | 9,3           | UKV!D11683   |
| UKVFTA  | 2023    | 2023  | 7,5           | UKV!E11683   |
| UKVFTA  | 2024    | 2024  | 5,6           | UKV!F11683   |
| UKVFTA  | 2025    | 2025  | 3,7           | UKV!G11683   |

| FTA    | Période | Année          | Valeur source | Source         |
|--------|---------|----------------|---------------|----------------|
| UKVFTA | 2026    | 2026           | 1,8           | UKV!H11683     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I11683     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D11630   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E11630   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F11630   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G11630   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H11630   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I11630   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J11630   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D11667 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E11667 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F11667 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G11667 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H11667 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I11667 |
| RCEP B | 2022    | 2022           | 0             | B!D11667       |
| RCEP B | 2023    | 2023           | 0             | B!E11667       |
| RCEP B | 2024    | 2024           | 0             | B!F11667       |
| RCEP B | 2025    | 2025           | 0             | B!G11667       |
| RCEP B | 2026    | 2026           | 0             | B!H11667       |
| RCEP B | 2027    | 2027           | 0             | B!I11667       |
| RCEP C | 2022    | 2022           | 0             | C!D11667       |
| RCEP C | 2023    | 2023           | 0             | C!E11667       |
| RCEP C | 2024    | 2024           | 0             | C!F11667       |
| RCEP C | 2025    | 2025           | 0             | C!G11667       |
| RCEP C | 2026    | 2026           | 0             | C!H11667       |

| FTA    | Période | Année | Valeur source | Source    |
|--------|---------|-------|---------------|-----------|
| RCEP C | 2027    | 2027  | 0             | C!I11667  |
| RCEP D | 2022    | 2022  | 0             | D!D11666  |
| RCEP D | 2023    | 2023  | 0             | D!E11666  |
| RCEP D | 2024    | 2024  | 0             | D!F11666  |
| RCEP D | 2025    | 2025  | 0             | D!G11666  |
| RCEP D | 2026    | 2026  | 0             | D!H11666  |
| RCEP D | 2027    | 2027  | 0             | D!I11666  |
| RCEP E | 2022    | 2022  | 0             | E!D11670  |
| RCEP E | 2023    | 2023  | 0             | E!E11670  |
| RCEP E | 2024    | 2024  | 0             | E!F11670  |
| RCEP E | 2025    | 2025  | 0             | E!G11670  |
| RCEP E | 2026    | 2026  | 0             | E!H11670  |
| RCEP E | 2027    | 2027  | 0             | E!I11670  |
| RCEP F | 2022    | 2022  | 0             | F!D11667  |
| RCEP F | 2023    | 2023  | 0             | F!E11667  |
| RCEP F | 2024    | 2024  | 0             | F!F11667  |
| RCEP F | 2025    | 2025  | 0             | F!G11667  |
| RCEP F | 2026    | 2026  | 0             | F!H11667  |
| RCEP F | 2027    | 2027  | 0             | F!I11667  |
| VIFTA  | 2024    | 2024  | 12            | VI!F10793 |
| VIFTA  | 2025    | 2025  | 9             | VI!G10793 |
| VIFTA  | 2026    | 2026  | 6             | VI!H10793 |
| VIFTA  | 2027    | 2027  | 3             | VI!I10793 |

### Conseils et avertissements

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| Code de risque | Niveau | Nom du risque                                        | Description                                                                                                                                   | Données liées                                                                                                                                                                                                                                                                                                                                                        | Référence juridique            | Action recommandée                                                                              | Statut de vérification                            |
|----------------|--------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.                                                                | Texte cité dans la source ; validité non vérifiée |
| HS-003         | YELLOW | Classification Review Required – similar lines exist | Subheading 7616.99 has 9 lines; 7616.99.90 is distinguished from its siblings by: Other.                                                      | 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.     | 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: 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). | Non vérifié – contrôle nécessaire                 |
| HS-005         | BLUE   | Chapter 98 equivalent exists                         | 7616.99.90 corresponds to Chapter 98 code 9840.14.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.                       | - Lõi nhôm lót trong mạ niken (85x38) mm dùng trong công nghiệp sản xuất chuỗi cách điện                                                                                                                                                                                                                                                                             | 26/2023/NĐ-CP                  | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).                               | Non vérifié – contrôle nécessaire                 |
| HS-005         | BLUE   | Chapter 98 equivalent exists                         | 7616.99.90 corresponds to Chapter 98 code 9840.18.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.                       | -Vòng nhôm 3077 (Mini) (99,71x84,73x14,30) mm dùng sản xuất sản phẩm cao su                                                                                                                                                                                                                                                                                          | 26/2023/NĐ-CP                  | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).                               | Non vérifié – contrôle nécessaire                 |

| Code de risque | Niveau | Nom du risque                                              | Description                                                                                                             | Données liées                                | Référence juridique | Action recommandée                                                                                       | Statut de vérification                          |
|----------------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|---------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| HS-005         | BLUE   | Chapter 98 equivalent exists                               | 7616.99.90 corresponds to Chapter 98 code 9840.24.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - Tấm lưới bằng nhôm phủ cao su (410x490) mm | 26/2023/NĐ-CP       | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).                                        | Non vérifié – contrôle nécessaire               |
| TR-004         | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 7616.99.90. This does NOT mean there is no risk.                            |                                              |                     | Check the MOIT Trade Remedies Authority database.                                                        | Non vérifié – contrôle nécessaire               |
| DQ-001         | GREEN  | MFN rate present in the source                             | The MFN rate 15% for 7616.99.90 was checked against BT2026 (cell BT2026!N12300), 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                                                                                      |
|-------------------------------------------------------------------------------------------------------------|
| 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) |

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.