Vietnam Tariff Intelligence

Detalle del SA 7216.21.90

Código SA	7216.21.90
Descripción	Angles, shapes and sections of iron or non-alloy steel / - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm: / - - L sections: / - - - Other
Unidad	kg
Generado	10/11/2026 16:08:16
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://mail.vietnamtariff.com/hs-code/72162190/

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!K11320
Preferencial (NMF)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N11320
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL1		BT2026!Q11320
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
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

AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/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
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
CPTPP	1,8; M: 2,7	1,8% · M: 2.7%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	3,6	3,6%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3,6%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VKFTA	10	10%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	12	12%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	12	12%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	12	12%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	12	12%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	12	12%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	12	12%	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

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
VCFTA	30	30%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AKFTA	32	32%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AANZFTA	*	* no elegible	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	No elegible (*)
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)
VIFTA	*	* no elegible	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/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!E10639
ATIGA	2022	2022	0	AT!E10590
ATIGA	2023	2023	0	AT!F10590
ATIGA	2024	2024	0	AT!G10590
ATIGA	2025	2025	0	AT!H10590
ATIGA	2026	2026	0	AT!I10590
ATIGA	2027	2027	0	AT!J10590
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10642
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10642
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10642
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10642

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10642
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10642
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10643
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10643
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10643
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10643
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10643
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10643
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		32	AK!F10644
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H10596
AIFTA	30/12/2022	2022	*	AI!F10602
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10602
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10602
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10602
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10602
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10602
VKFTA	2022	2022	10	VK!E10629
VKFTA	2023	2023	10	VK!F10629
VKFTA	2024	2024	10	VK!G10629
VKFTA	2025	2025	10	VK!H10629
VKFTA	2026	2026	10	VK!I10629
VKFTA	2027	2027	10	VK!J10629
VCFTA	2022	2022	37	VC!D10680
VCFTA	2023	2023	37	VC!E10680
VCFTA	2024	2024	30	VC!F10680
VCFTA	2025	2025	30	VC!G10680

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	30	VC!H10680
VCFTA	2027	2027	30	VC!I10680
VN-EAEU	2022	2022	2,7	EAV!D10665
VN-EAEU	2023	2023	1,8	EAV!E10665
VN-EAEU	2024	2024	0,9	EAV!F10665
VN-EAEU	2025	2025	0	EAV!G10665
VN-EAEU	2026	2026	0	EAV!H10665
VN-EAEU	2027	2027	0	EAV!I10665
AHKFTA	2022	2022	*	AKH!D10665
AHKFTA	2023	2023	*	AKH!E10665
AHKFTA	2024	2024	*	AKH!F10665
AHKFTA	2025	2025	*	AKH!G10665
AHKFTA	2026	2026	*	AKH!H10665
AHKFTA	2027	2027	*	AKH!I10665
EVFTA	2022	2022	7,2	EV-NK!D10682
EVFTA	2023	2023	6,3	EV-NK!E10682
EVFTA	2024	2024	5,4	EV-NK!F10682
EVFTA	2025	2025	4,5	EV-NK!G10682
EVFTA	2026	2026	3,6	EV-NK!H10682
EVFTA	2027	2027	2,7	EV-NK!I10682
UKVFTA	2022	2022	7,2	UKV!D10681
UKVFTA	2023	2023	6,3	UKV!E10681
UKVFTA	2024	2024	5,4	UKV!F10681
UKVFTA	2025	2025	4,5	UKV!G10681
UKVFTA	2026	2026	3,6	UKV!H10681
UKVFTA	2027	2027	2,7	UKV!I10681

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	6,3	CPTPP!D10628
CPTPP	(II)	2022 (DERIVED)	5,4	CPTPP!E10628
CPTPP	(III)	2023 (DERIVED)	4,5	CPTPP!F10628
CPTPP	(IV)	2024 (DERIVED)	3,6	CPTPP!G10628
CPTPP	(V)	2025 (DERIVED)	2,7	CPTPP!H10628
CPTPP	(VI)	2026 (DERIVED)	1,8	CPTPP!I10628
CPTPP	(VII)	2027 (DERIVED)	0,9	CPTPP!J10628
RCEP A	2022	2022	12	RCEPT-A!D10665
RCEP A	2023	2023	12	RCEPT-A!E10665
RCEP A	2024	2024	12	RCEPT-A!F10665
RCEP A	2025	2025	12	RCEPT-A!G10665
RCEP A	2026	2026	12	RCEPT-A!H10665
RCEP A	2027	2027	12	RCEPT-A!I10665
RCEP B	2022	2022	12	B!D10665
RCEP B	2023	2023	12	B!E10665
RCEP B	2024	2024	12	B!F10665
RCEP B	2025	2025	12	B!G10665
RCEP B	2026	2026	12	B!H10665
RCEP B	2027	2027	12	B!I10665
RCEP C	2022	2022	12	C!D10665
RCEP C	2023	2023	12	C!E10665
RCEP C	2024	2024	12	C!F10665
RCEP C	2025	2025	12	C!G10665
RCEP C	2026	2026	12	C!H10665
RCEP C	2027	2027	12	C!I10665
RCEP D	2022	2022	12	D!D10664

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	12	D!E10664
RCEP D	2024	2024	12	D!F10664
RCEP D	2025	2025	12	D!G10664
RCEP D	2026	2026	12	D!H10664
RCEP D	2027	2027	12	D!I10664
RCEP E	2022	2022	12	E!D10668
RCEP E	2023	2023	12	E!E10668
RCEP E	2024	2024	12	E!F10668
RCEP E	2025	2025	12	E!G10668
RCEP E	2026	2026	12	E!H10668
RCEP E	2027	2027	12	E!I10668
RCEP F	2022	2022	12	F!D10665
RCEP F	2023	2023	12	F!E10665
RCEP F	2024	2024	12	F!F10665
RCEP F	2025	2025	12	F!G10665
RCEP F	2026	2026	12	F!H10665
RCEP F	2027	2027	12	F!I10665
VIFTA	2024	2024	*	VI!F9868
VIFTA	2025	2025	*	VI!G9868
VIFTA	2026	2026	*	VI!H9868
VIFTA	2027	2027	*	VI!I9868

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "1,8; M: 2,7" has a general 1,8% and an "M:" 2.7% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	No verificado – requiere comprobación
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "1,8; M: 2,7", the FTA schedule for period (VI) shows "1,8".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	No verificado – requiere comprobación
FTA-013	YELLOW	FTA rate not lower than MFN	ACFTA 15%, VCFTA 30%, AKFTA 32%: 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 7216.21 has 2 lines; 7216.21.90 is distinguished from its siblings by: Other.	7216.21.10 Containing by weight less than 0.6% of carbon	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: Sản phẩm Thép dạng thanh, que, dạng góc, khuôn hình cán nóng > Thép dạng góc, khuôn, hình (trừ vật liệu xây dựng và góc, khuôn, hình đã được hàn). Gồm: Thép không hợp kim dạng góc, khuôn, hình; Thép không gỉ dạng góc, khuôn, hình; Thép hợp kim khác dạng góc, khuôn, hình (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).	No verificado – requiere comprobación

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7216.21.90. 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 7216.21.90 was checked against BT2026 (cell BT2026!N11320), 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 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)

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.