Vietnam Tariff Intelligence

# Detalle del SA 7216.91.10

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|---|---|
| **Código SA** | 7216.91.10 |
| **Descripción** | Angles, shapes and sections of iron or non-alloy steel / - Other: / - - Cold-formed or cold-finished from flat-rolled products: / - - - Angles, other than slotted angles, containing by weight 0.6% or more of carbon |
| **Unidad** | kg |
| **Generado** | 10/11/2026 08:14:21 |
| **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/72169110/ |

## 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!K11349 |
| Preferencial (NMF) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N11349 |
| IVA | 10/8 | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL1 | | BT2026!Q11349 |
| 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 |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-TH) | 0% (excepto TH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/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 |
| AANZFTA | 5 | 5% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VCFTA | 5 | 5% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 5,5 | 5,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AKFTA | 8 | 8% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VKFTA | 8 | 8% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/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 (*) |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |
| AJCEP | * | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | No elegible (*) |
| VJEPA | * | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/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) | | 0 | AC!E10668 |
| ATIGA | 2022 | 2022 | 0 | AT!E10619 |
| ATIGA | 2023 | 2023 | 0 | AT!F10619 |
| ATIGA | 2024 | 2024 | 0 | AT!G10619 |
| ATIGA | 2025 | 2025 | 0 | AT!H10619 |
| ATIGA | 2026 | 2026 | 0 | AT!I10619 |
| ATIGA | 2027 | 2027 | 0 | AT!J10619 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E10671 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F10671 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G10671 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H10671 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I10671 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J10671 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E10672 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F10672 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G10672 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H10672 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I10672 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J10672 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 8 | AK!F10673 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H10625 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F10631 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G10631 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H10631 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I10631 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J10631 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K10631 |
| VKFTA | 2022 | 2022 | 8 | VK!E10658 |
| VKFTA | 2023 | 2023 | 8 | VK!F10658 |
| VKFTA | 2024 | 2024 | 8 | VK!G10658 |
| VKFTA | 2025 | 2025 | 8 | VK!H10658 |
| VKFTA | 2026 | 2026 | 8 | VK!I10658 |
| VKFTA | 2027 | 2027 | 8 | VK!J10658 |
| VCFTA | 2022 | 2022 | 10 | VC!D10709 |
| VCFTA | 2023 | 2023 | 10 | VC!E10709 |
| VCFTA | 2024 | 2024 | 5 | VC!F10709 |
| VCFTA | 2025 | 2025 | 5 | VC!G10709 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 5 | VC!H10709 |
| VCFTA | 2027 | 2027 | 5 | VC!I10709 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D10694 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E10694 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F10694 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G10694 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H10694 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I10694 |
| AHKFTA | 2022 | 2022 | * | AKH!D10694 |
| AHKFTA | 2023 | 2023 | * | AKH!E10694 |
| AHKFTA | 2024 | 2024 | * | AKH!F10694 |
| AHKFTA | 2025 | 2025 | * | AKH!G10694 |
| AHKFTA | 2026 | 2026 | * | AKH!H10694 |
| AHKFTA | 2027 | 2027 | * | AKH!I10694 |
| EVFTA | 2022 | 2022 | 7,2 | EV-NK!D10711 |
| EVFTA | 2023 | 2023 | 6,3 | EV-NK!E10711 |
| EVFTA | 2024 | 2024 | 5,4 | EV-NK!F10711 |
| EVFTA | 2025 | 2025 | 4,5 | EV-NK!G10711 |
| EVFTA | 2026 | 2026 | 3,6 | EV-NK!H10711 |
| EVFTA | 2027 | 2027 | 2,7 | EV-NK!I10711 |
| UKVFTA | 2022 | 2022 | 7,2 | UKV!D10710 |
| UKVFTA | 2023 | 2023 | 6,3 | UKV!E10710 |
| UKVFTA | 2024 | 2024 | 5,4 | UKV!F10710 |
| UKVFTA | 2025 | 2025 | 4,5 | UKV!G10710 |
| UKVFTA | 2026 | 2026 | 3,6 | UKV!H10710 |
| UKVFTA | 2027 | 2027 | 2,7 | UKV!I10710 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 6,3 | CPTPP!D10657 |
| CPTPP | (II) | 2022 (DERIVED) | 5,4 | CPTPP!E10657 |
| CPTPP | (III) | 2023 (DERIVED) | 4,5 | CPTPP!F10657 |
| CPTPP | (IV) | 2024 (DERIVED) | 3,6 | CPTPP!G10657 |
| CPTPP | (V) | 2025 (DERIVED) | 2,7 | CPTPP!H10657 |
| CPTPP | (VI) | 2026 (DERIVED) | 1,8 | CPTPP!I10657 |
| CPTPP | (VII) | 2027 (DERIVED) | 0,9 | CPTPP!J10657 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D10694 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E10694 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F10694 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G10694 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H10694 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I10694 |
| RCEP B | 2022 | 2022 | 9 | B!D10694 |
| RCEP B | 2023 | 2023 | 8 | B!E10694 |
| RCEP B | 2024 | 2024 | 7 | B!F10694 |
| RCEP B | 2025 | 2025 | 6 | B!G10694 |
| RCEP B | 2026 | 2026 | 5 | B!H10694 |
| RCEP B | 2027 | 2027 | 4 | B!I10694 |
| RCEP C | 2022 | 2022 | 9 | C!D10694 |
| RCEP C | 2023 | 2023 | 8 | C!E10694 |
| RCEP C | 2024 | 2024 | 7 | C!F10694 |
| RCEP C | 2025 | 2025 | 6 | C!G10694 |
| RCEP C | 2026 | 2026 | 5 | C!H10694 |
| RCEP C | 2027 | 2027 | 4 | C!I10694 |
| RCEP D | 2022 | 2022 | 9,1 | D!D10693 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 8,2 | D!E10693 |
| RCEP D | 2024 | 2024 | 7,3 | D!F10693 |
| RCEP D | 2025 | 2025 | 6,4 | D!G10693 |
| RCEP D | 2026 | 2026 | 5,5 | D!H10693 |
| RCEP D | 2027 | 2027 | 4,5 | D!I10693 |
| RCEP E | 2022 | 2022 | 9 | E!D10697 |
| RCEP E | 2023 | 2023 | 8 | E!E10697 |
| RCEP E | 2024 | 2024 | 7 | E!F10697 |
| RCEP E | 2025 | 2025 | 6 | E!G10697 |
| RCEP E | 2026 | 2026 | 5 | E!H10697 |
| RCEP E | 2027 | 2027 | 4 | E!I10697 |
| RCEP F | 2022 | 2022 | 9 | F!D10694 |
| RCEP F | 2023 | 2023 | 8 | F!E10694 |
| RCEP F | 2024 | 2024 | 7 | F!F10694 |
| RCEP F | 2025 | 2025 | 6 | F!G10694 |
| RCEP F | 2026 | 2026 | 5 | F!H10694 |
| RCEP F | 2027 | 2027 | 4 | F!I10694 |
| VIFTA | 2024 | 2024 | * | VI!F9897 |
| VIFTA | 2025 | 2025 | * | VI!G9897 |
| VIFTA | 2026 | 2026 | * | VI!H9897 |
| VIFTA | 2027 | 2027 | * | VI!I9897 |

## 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 |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 7216.91 has 2 lines; 7216.91.10 is distinguished from its siblings by: Angles, other than slotted angles, containing by weight 0.6% or more of carbon. | 7216.91.90 Other | 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 7216.91.10. 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 7216.91.10 was checked against BT2026 (cell BT2026!N11349), 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.