Vietnam Tariff Intelligence

Detalle del SA 7308.90.40

Código SA	7308.90.40
Descripción	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel / - Other: / - - Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels
Unidad	kg
Generado	11/11/2026 11:26:46
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/73089040/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11733
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N11733
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11733
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

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0 (-KH)	0% (excepto KH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-KH, ID, MM)	0% (excepto KH, ID, MM)	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
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/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
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
VIFTA	0	0%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	2	2%	Arancel consolidado BT2026	2026	AHK	123/2022/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
RCEP (Anexo D)	5,5	5,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	7.5	7,5%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11074
ATIGA	2022	2022	0	AT!E11017
ATIGA	2023	2023	0	AT!F11017
ATIGA	2024	2024	0	AT!G11017
ATIGA	2025	2025	0	AT!H11017
ATIGA	2026	2026	0	AT!I11017
ATIGA	2027	2027	0	AT!J11017
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11069
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11069
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11069
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11069

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11069
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11069
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11070
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11070
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11070
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11070
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11070
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11070
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11071
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11023
AIFTA	30/12/2022	2022	8	AI!F11029
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G11029
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H11029
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I11029
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J11029
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K11029
VKFTA	2022	2022	0	VK!E11058
VKFTA	2023	2023	0	VK!F11058
VKFTA	2024	2024	0	VK!G11058
VKFTA	2025	2025	0	VK!H11058
VKFTA	2026	2026	0	VK!I11058
VKFTA	2027	2027	0	VK!J11058
VCFTA	2022	2022	2	VC!D11107
VCFTA	2023	2023	1	VC!E11107
VCFTA	2024	2024	0	VC!F11107
VCFTA	2025	2025	0	VC!G11107

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H11107
VCFTA	2027	2027	0	VC!I11107
VN-EAEU	2022	2022	0	EAV!D11092
VN-EAEU	2023	2023	0	EAV!E11092
VN-EAEU	2024	2024	0	EAV!F11092
VN-EAEU	2025	2025	0	EAV!G11092
VN-EAEU	2026	2026	0	EAV!H11092
VN-EAEU	2027	2027	0	EAV!I11092
AHKFTA	2022	2022	6	AKH!D11092
AHKFTA	2023	2023	4	AKH!E11092
AHKFTA	2024	2024	4	AKH!F11092
AHKFTA	2025	2025	2	AKH!G11092
AHKFTA	2026	2026	2	AKH!H11092
AHKFTA	2027	2027	0	AKH!I11092
EVFTA	2022	2022	5	EV-NK!D11109
EVFTA	2023	2023	3,3	EV-NK!E11109
EVFTA	2024	2024	1,6	EV-NK!F11109
EVFTA	2025	2025	0	EV-NK!G11109
EVFTA	2026	2026	0	EV-NK!H11109
EVFTA	2027	2027	0	EV-NK!I11109
UKVFTA	2022	2022	5	UKV!D11108
UKVFTA	2023	2023	3,3	UKV!E11108
UKVFTA	2024	2024	1,6	UKV!F11108
UKVFTA	2025	2025	0	UKV!G11108
UKVFTA	2026	2026	0	UKV!H11108
UKVFTA	2027	2027	0	UKV!I11108

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11055
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11055
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11055
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11055
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11055
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11055
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11055
RCEP A	2022	2022	9	RCEPT-A!D11092
RCEP A	2023	2023	8	RCEPT-A!E11092
RCEP A	2024	2024	7	RCEPT-A!F11092
RCEP A	2025	2025	6	RCEPT-A!G11092
RCEP A	2026	2026	5	RCEPT-A!H11092
RCEP A	2027	2027	4	RCEPT-A!I11092
RCEP B	2022	2022	9	B!D11092
RCEP B	2023	2023	8	B!E11092
RCEP B	2024	2024	7	B!F11092
RCEP B	2025	2025	6	B!G11092
RCEP B	2026	2026	5	B!H11092
RCEP B	2027	2027	4	B!I11092
RCEP C	2022	2022	9	C!D11092
RCEP C	2023	2023	8	C!E11092
RCEP C	2024	2024	7	C!F11092
RCEP C	2025	2025	6	C!G11092
RCEP C	2026	2026	5	C!H11092
RCEP C	2027	2027	4	C!I11092
RCEP D	2022	2022	9,1	D!D11091

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	8,2	D!E11091
RCEP D	2024	2024	7,3	D!F11091
RCEP D	2025	2025	6,4	D!G11091
RCEP D	2026	2026	5,5	D!H11091
RCEP D	2027	2027	4,5	D!I11091
RCEP E	2022	2022	9	E!D11095
RCEP E	2023	2023	8	E!E11095
RCEP E	2024	2024	7	E!F11095
RCEP E	2025	2025	6	E!G11095
RCEP E	2026	2026	5	E!H11095
RCEP E	2027	2027	4	E!I11095
RCEP F	2022	2022	9	F!D11092
RCEP F	2023	2023	8	F!E11092
RCEP F	2024	2024	7	F!F11092
RCEP F	2025	2025	6	F!G11092
RCEP F	2026	2026	5	F!H11092
RCEP F	2027	2027	4	F!I11092
VIFTA	2024	2024	6,7	VI!F10274
VIFTA	2025	2025	3.3	VI!G10274
VIFTA	2026	2026	0	VI!H10274
VIFTA	2027	2027	0	VI!I10274

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): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
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 7308.90 has 6 lines; 7308.90.40 is distinguished from its siblings by: Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels.	7308.90.20 Prefabricated modular type joined by shear connectors; 7308.90.50 Rails for ships; 7308.90.60 Perforated cable trays; 7308.90.92 Guardrails; 7308.90.99 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 "8/10".		181/2025/NĐ-CP	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 7308.90.40. 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 10% for 7308.90.40 was checked against BT2026 (cell BT2026!N11733), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
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.