Vietnam Tariff Intelligence

# Detalle del SA 7308.90.99

| | |
|---|---|
| **Código SA** | 7308.90.99 |
| **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: / - - Other: / - - - Other |
| **Unidad** | kg |
| **Generado** | 11/11/2026 07:33:30 |
| **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/73089099/ |

## 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!K11738 |
| Preferencial (NMF) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N11738 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q11738 |
| 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 |
| 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 |
| RCEP (Anexo A) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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 |
| 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 | 4 | 4% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/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 |
| AKFTA | 0(-KH, ID, MM)/5 | 0(-KH, ID, MM)/5 | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Requiere interpretación |
| VKFTA | 0/5 | 0 / 5 (varios tipos) | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Requiere interpretación |
| 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 (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E11079 |
| ATIGA | 2022 | 2022 | 0 | AT!E11022 |
| ATIGA | 2023 | 2023 | 0 | AT!F11022 |
| ATIGA | 2024 | 2024 | 0 | AT!G11022 |
| ATIGA | 2025 | 2025 | 0 | AT!H11022 |
| ATIGA | 2026 | 2026 | 0 | AT!I11022 |
| ATIGA | 2027 | 2027 | 0 | AT!J11022 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E11074 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F11074 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G11074 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H11074 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I11074 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J11074 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E11075 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F11075 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G11075 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H11075 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I11075 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J11075 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | | AK!11076 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H11028 |
| AIFTA | 30/12/2022 | 2022 | 8 | AI!F11034 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 7.5 | AI!G11034 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 7.5 | AI!H11034 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 7.5 | AI!I11034 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 7.5 | AI!J11034 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 7.5 | AI!K11034 |
| VKFTA | 2022 | 2022 | | VK!11063 |
| VKFTA | 2023 | 2023 | | VK!11063 |
| VKFTA | 2024 | 2024 | | VK!11063 |
| VKFTA | 2025 | 2025 | | VK!11063 |
| VKFTA | 2026 | 2026 | | VK!11063 |
| VKFTA | 2027 | 2027 | | VK!11063 |
| VCFTA | 2022 | 2022 | 2 | VC!D11112 |
| VCFTA | 2023 | 2023 | 1 | VC!E11112 |
| VCFTA | 2024 | 2024 | 0 | VC!F11112 |
| VCFTA | 2025 | 2025 | 0 | VC!G11112 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H11112 |
| VCFTA | 2027 | 2027 | 0 | VC!I11112 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D11097 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E11097 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F11097 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G11097 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H11097 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I11097 |
| AHKFTA | 2022 | 2022 | * | AKH!D11097 |
| AHKFTA | 2023 | 2023 | * | AKH!E11097 |
| AHKFTA | 2024 | 2024 | * | AKH!F11097 |
| AHKFTA | 2025 | 2025 | * | AKH!G11097 |
| AHKFTA | 2026 | 2026 | * | AKH!H11097 |
| AHKFTA | 2027 | 2027 | * | AKH!I11097 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D11114 |
| EVFTA | 2023 | 2023 | 3,3 | EV-NK!E11114 |
| EVFTA | 2024 | 2024 | 1,6 | EV-NK!F11114 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G11114 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H11114 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I11114 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D11113 |
| UKVFTA | 2023 | 2023 | 3,3 | UKV!E11113 |
| UKVFTA | 2024 | 2024 | 1,6 | UKV!F11113 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G11113 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H11113 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I11113 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D11060 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E11060 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F11060 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G11060 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H11060 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I11060 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J11060 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D11097 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E11097 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F11097 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G11097 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H11097 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I11097 |
| RCEP B | 2022 | 2022 | 0 | B!D11097 |
| RCEP B | 2023 | 2023 | 0 | B!E11097 |
| RCEP B | 2024 | 2024 | 0 | B!F11097 |
| RCEP B | 2025 | 2025 | 0 | B!G11097 |
| RCEP B | 2026 | 2026 | 0 | B!H11097 |
| RCEP B | 2027 | 2027 | 0 | B!I11097 |
| RCEP C | 2022 | 2022 | 0 | C!D11097 |
| RCEP C | 2023 | 2023 | 0 | C!E11097 |
| RCEP C | 2024 | 2024 | 0 | C!F11097 |
| RCEP C | 2025 | 2025 | 0 | C!G11097 |
| RCEP C | 2026 | 2026 | 0 | C!H11097 |
| RCEP C | 2027 | 2027 | 0 | C!I11097 |
| RCEP D | 2022 | 2022 | 0 | D!D11096 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E11096 |
| RCEP D | 2024 | 2024 | 0 | D!F11096 |
| RCEP D | 2025 | 2025 | 0 | D!G11096 |
| RCEP D | 2026 | 2026 | 0 | D!H11096 |
| RCEP D | 2027 | 2027 | 0 | D!I11096 |
| RCEP E | 2022 | 2022 | 0 | E!D11100 |
| RCEP E | 2023 | 2023 | 0 | E!E11100 |
| RCEP E | 2024 | 2024 | 0 | E!F11100 |
| RCEP E | 2025 | 2025 | 0 | E!G11100 |
| RCEP E | 2026 | 2026 | 0 | E!H11100 |
| RCEP E | 2027 | 2027 | 0 | E!I11100 |
| RCEP F | 2022 | 2022 | 0 | F!D11097 |
| RCEP F | 2023 | 2023 | 0 | F!E11097 |
| RCEP F | 2024 | 2024 | 0 | F!F11097 |
| RCEP F | 2025 | 2025 | 0 | F!G11097 |
| RCEP F | 2026 | 2026 | 0 | F!H11097 |
| RCEP F | 2027 | 2027 | 0 | F!I11097 |
| VIFTA | 2024 | 2024 | 8 | VI!F10279 |
| VIFTA | 2025 | 2025 | 6 | VI!G10279 |
| VIFTA | 2026 | 2026 | 4 | VI!H10279 |
| VIFTA | 2027 | 2027 | 2 | VI!I10279 |

## 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; 7308.90.99 is distinguished from its siblings by: Other. | 7308.90.20 Prefabricated modular type joined by shear connectors; 7308.90.40 Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels; 7308.90.50 Rails for ships; 7308.90.60 Perforated cable trays; 7308.90.92 Guardrails | 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 7308.90.99. 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 7308.90.99 was checked against BT2026 (cell BT2026!N11738), 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.