Vietnam Tariff Intelligence

# HS 7604.10.90 detail

| | |
|---|---|
| **HS code** | 7604.10.90 |
| **Description** | Aluminium bars, rods and profiles / - Of aluminium, not alloyed: / - - Other |
| **Unit** | kg |
| **Generated** | 07/11/2026 22:55:40 |
| **Data version** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Verification status** | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified. |
| **Link** | https://mail.vietnamtariff.com/hs-code/76041090/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K12196 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N12196 |
| VAT | 10/8 | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL1 | | BT2026!Q12196 |
| Excise tax | | No data | | | |
| Environmental tax | | No data | | | |
| Export duty | 5 | 5% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ12196 |
| CPTPP export rate | | No data | | | |
| EVFTA export rate | | No data | | | |
| UKVFTA export rate | | No data | | | |

## Special preferential (FTA) rates – 2026

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| AKFTA | 0 | 0% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Consolidated BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Consolidated BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Consolidated BT2026 |  | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 1,2 | 1.2% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 1,2 | 1.2% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AHKFTA | 2 | 2% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 4 | 4% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 5,5 | 5.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM |  | No data | No data |  | S | 56/2026/NĐ-CP | No data |
| VNCU |  | No data | No data |  | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | No data |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |  | 0 | AC!E11533 |
| ATIGA | 2022 | 2022 | 0 | AT!E11476 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2023 | 2023 | 0 | AT!F11476 |
| ATIGA | 2024 | 2024 | 0 | AT!G11476 |
| ATIGA | 2025 | 2025 | 0 | AT!H11476 |
| ATIGA | 2026 | 2026 | 0 | AT!I11476 |
| ATIGA | 2027 | 2027 | 0 | AT!J11476 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E11528 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F11528 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G11528 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H11528 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I11528 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J11528 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E11529 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F11529 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G11529 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H11529 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I11529 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J11529 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F11532 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H11482 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F11488 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G11488 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H11488 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I11488 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J11488 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K11488 |
| VKFTA | 2022 | 2022 | 0 | VK!E11521 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2023 | 2023 | 0 | VK!F11521 |
| VKFTA | 2024 | 2024 | 0 | VK!G11521 |
| VKFTA | 2025 | 2025 | 0 | VK!H11521 |
| VKFTA | 2026 | 2026 | 0 | VK!I11521 |
| VKFTA | 2027 | 2027 | 0 | VK!J11521 |
| VCFTA | 2022 | 2022 | 2 | VC!D11566 |
| VCFTA | 2023 | 2023 | 1 | VC!E11566 |
| VCFTA | 2024 | 2024 | 0 | VC!F11566 |
| VCFTA | 2025 | 2025 | 0 | VC!G11566 |
| VCFTA | 2026 | 2026 | 0 | VC!H11566 |
| VCFTA | 2027 | 2027 | 0 | VC!I11566 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D11551 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E11551 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F11551 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G11551 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H11551 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I11551 |
| AHKFTA | 2022 | 2022 | 6 | AKH!D11551 |
| AHKFTA | 2023 | 2023 | 4 | AKH!E11551 |
| AHKFTA | 2024 | 2024 | 4 | AKH!F11551 |
| AHKFTA | 2025 | 2025 | 2 | AKH!G11551 |
| AHKFTA | 2026 | 2026 | 2 | AKH!H11551 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I11551 |
| EVFTA | 2022 | 2022 | 6,2 | EV-NK!D11568 |
| EVFTA | 2023 | 2023 | 5 | EV-NK!E11568 |
| EVFTA | 2024 | 2024 | 3,7 | EV-NK!F11568 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2025 | 2025 | 2,5 | EV-NK!G11568 |
| EVFTA | 2026 | 2026 | 1,2 | EV-NK!H11568 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I11568 |
| UKVFTA | 2022 | 2022 | 6,2 | UKV!D11567 |
| UKVFTA | 2023 | 2023 | 5 | UKV!E11567 |
| UKVFTA | 2024 | 2024 | 3,7 | UKV!F11567 |
| UKVFTA | 2025 | 2025 | 2,5 | UKV!G11567 |
| UKVFTA | 2026 | 2026 | 1,2 | UKV!H11567 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I11567 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D11514 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E11514 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F11514 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G11514 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H11514 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I11514 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J11514 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D11551 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E11551 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F11551 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G11551 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H11551 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I11551 |
| RCEP B | 2022 | 2022 | 9 | B!D11551 |
| RCEP B | 2023 | 2023 | 8 | B!E11551 |
| RCEP B | 2024 | 2024 | 7 | B!F11551 |
| RCEP B | 2025 | 2025 | 6 | B!G11551 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2026 | 2026 | 5 | B!H11551 |
| RCEP B | 2027 | 2027 | 4 | B!I11551 |
| RCEP C | 2022 | 2022 | 9 | C!D11551 |
| RCEP C | 2023 | 2023 | 8 | C!E11551 |
| RCEP C | 2024 | 2024 | 7 | C!F11551 |
| RCEP C | 2025 | 2025 | 6 | C!G11551 |
| RCEP C | 2026 | 2026 | 5 | C!H11551 |
| RCEP C | 2027 | 2027 | 4 | C!I11551 |
| RCEP D | 2022 | 2022 | 9,1 | D!D11550 |
| RCEP D | 2023 | 2023 | 8,2 | D!E11550 |
| RCEP D | 2024 | 2024 | 7,3 | D!F11550 |
| RCEP D | 2025 | 2025 | 6,4 | D!G11550 |
| RCEP D | 2026 | 2026 | 5,5 | D!H11550 |
| RCEP D | 2027 | 2027 | 4,5 | D!I11550 |
| RCEP E | 2022 | 2022 | 9 | E!D11554 |
| RCEP E | 2023 | 2023 | 8 | E!E11554 |
| RCEP E | 2024 | 2024 | 7 | E!F11554 |
| RCEP E | 2025 | 2025 | 6 | E!G11554 |
| RCEP E | 2026 | 2026 | 5 | E!H11554 |
| RCEP E | 2027 | 2027 | 4 | E!I11554 |
| RCEP F | 2022 | 2022 | 9 | F!D11551 |
| RCEP F | 2023 | 2023 | 8 | F!E11551 |
| RCEP F | 2024 | 2024 | 7 | F!F11551 |
| RCEP F | 2025 | 2025 | 6 | F!G11551 |
| RCEP F | 2026 | 2026 | 5 | F!H11551 |
| RCEP F | 2027 | 2027 | 4 | F!I11551 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VIFTA | 2024 | 2024 | 8 | VI!F10689 |
| VIFTA | 2025 | 2025 | 6 | VI!G10689 |
| VIFTA | 2026 | 2026 | 4 | VI!H10689 |
| VIFTA | 2027 | 2027 | 2 | VI!I10689 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): TNKS khai thác đã chế biến thành SP khác (181/2025/NĐ-CP PL2) | | 181/2025/NĐ-CP | Read the referenced instruments. | Instrument cited in source; validity not verified |
| 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. | Instrument cited in source; validity not verified |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 7604.10 has 2 lines; 7604.10.90 is distinguished from its siblings by: Other. | 7604.10.10 Bars and rods | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Not verified – check required |
| 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. | Not verified – check required |
| 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). | Not verified – check required |
| TR-003 | YELLOW | Trade remedy exists for other origins | Anti-dumping: Sản phẩm nhôm – applies to CN (2531/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered. | TR-15 · Áp thuế chống bán phá giá đối với Sản phẩm nhôm (CN) | 2531/QĐ-BCT | Keep evidence of true origin and actual producer. | Basis: HT + BT2026 item policy column (source); detailed scope not verified |

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 10% for 7604.10.90 was checked against BT2026 (cell BT2026!N12196), 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. | Checked against the source tariff file |

## Item policy

| Item policy |
|---|
| TNKS khai thác đã chế biến thành SP khác (181/2025/NĐ-CP PL2) |
| 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) |
| Áp thuế CBPG SP nhôm (CN) (2531/QĐ-BCT-2024) |

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.