Vietnam Tariff Intelligence

HS 7607.20.10 detail

HS code	7607.20.10
Description	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm / - Backed: / - - Thermal insulation foil
Unit	kg
Generated	02/11/2026 07:58:05
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/76072010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12239
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N12239
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q12239
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12239
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11579

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11522
ATIGA	2023	2023	0	AT!F11522
ATIGA	2024	2024	0	AT!G11522
ATIGA	2025	2025	0	AT!H11522
ATIGA	2026	2026	0	AT!I11522
ATIGA	2027	2027	0	AT!J11522
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11574
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11574
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11574
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11574
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11574
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11574
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11575
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11575
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11575
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11575
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11575
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11575
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11578
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11528
AIFTA	30/12/2022	2022	5	AI!F11534
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G11534
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H11534
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I11534
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J11534
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K11534

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11567
VKFTA	2023	2023	0	VK!F11567
VKFTA	2024	2024	0	VK!G11567
VKFTA	2025	2025	0	VK!H11567
VKFTA	2026	2026	0	VK!I11567
VKFTA	2027	2027	0	VK!J11567
VCFTA	2022	2022	3	VC!D11612
VCFTA	2023	2023	3	VC!E11612
VCFTA	2024	2024	0	VC!F11612
VCFTA	2025	2025	0	VC!G11612
VCFTA	2026	2026	0	VC!H11612
VCFTA	2027	2027	0	VC!I11612
VN-EAEU	2022	2022	0	EAV!D11597
VN-EAEU	2023	2023	0	EAV!E11597
VN-EAEU	2024	2024	0	EAV!F11597
VN-EAEU	2025	2025	0	EAV!G11597
VN-EAEU	2026	2026	0	EAV!H11597
VN-EAEU	2027	2027	0	EAV!I11597
AHKFTA	2022	2022	2	AKH!D11597
AHKFTA	2023	2023	1	AKH!E11597
AHKFTA	2024	2024	1	AKH!F11597
AHKFTA	2025	2025	1	AKH!G11597
AHKFTA	2026	2026	1	AKH!H11597
AHKFTA	2027	2027	0	AKH!I11597
EVFTA	2022	2022	1,5	EV-NK!D11614
EVFTA	2023	2023	1	EV-NK!E11614

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,5	EV-NK!F11614
EVFTA	2025	2025	0	EV-NK!G11614
EVFTA	2026	2026	0	EV-NK!H11614
EVFTA	2027	2027	0	EV-NK!I11614
UKVFTA	2022	2022	1,5	UKV!D11613
UKVFTA	2023	2023	1	UKV!E11613
UKVFTA	2024	2024	0,5	UKV!F11613
UKVFTA	2025	2025	0	UKV!G11613
UKVFTA	2026	2026	0	UKV!H11613
UKVFTA	2027	2027	0	UKV!I11613
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11560
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11560
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11560
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11560
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11560
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11560
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11560
RCEP A	2022	2022	0	RCEPT-A!D11597
RCEP A	2023	2023	0	RCEPT-A!E11597
RCEP A	2024	2024	0	RCEPT-A!F11597
RCEP A	2025	2025	0	RCEPT-A!G11597
RCEP A	2026	2026	0	RCEPT-A!H11597
RCEP A	2027	2027	0	RCEPT-A!I11597
RCEP B	2022	2022	0	B!D11597
RCEP B	2023	2023	0	B!E11597
RCEP B	2024	2024	0	B!F11597

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G11597
RCEP B	2026	2026	0	B!H11597
RCEP B	2027	2027	0	B!I11597
RCEP C	2022	2022	0	C!D11597
RCEP C	2023	2023	0	C!E11597
RCEP C	2024	2024	0	C!F11597
RCEP C	2025	2025	0	C!G11597
RCEP C	2026	2026	0	C!H11597
RCEP C	2027	2027	0	C!I11597
RCEP D	2022	2022	0	D!D11596
RCEP D	2023	2023	0	D!E11596
RCEP D	2024	2024	0	D!F11596
RCEP D	2025	2025	0	D!G11596
RCEP D	2026	2026	0	D!H11596
RCEP D	2027	2027	0	D!I11596
RCEP E	2022	2022	0	E!D11600
RCEP E	2023	2023	0	E!E11600
RCEP E	2024	2024	0	E!F11600
RCEP E	2025	2025	0	E!G11600
RCEP E	2026	2026	0	E!H11600
RCEP E	2027	2027	0	E!I11600
RCEP F	2022	2022	0	F!D11597
RCEP F	2023	2023	0	F!E11597
RCEP F	2024	2024	0	F!F11597
RCEP F	2025	2025	0	F!G11597
RCEP F	2026	2026	0	F!H11597

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I11597
VIFTA	2024	2024	2	VI!F10732
VIFTA	2025	2025	1	VI!G10732
VIFTA	2026	2026	0	VI!H10732
VIFTA	2027	2027	0	VI!I10732

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): 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
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 5%: the preferential rate is equal to or higher than the MFN rate (3%) in the source tariff – claiming the FTA brings no saving.	MFN 3%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7607.20 has 3 lines; 7607.20.10 is distinguished from its siblings by: Thermal insulation foil.	7607.20.91 Printed with patterns, or in gold or silver colour; 7607.20.99 Other	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-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7607.20.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

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 3% for 7607.20.10 was checked against BT2026 (cell BT2026!N12239), 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
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)

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.