Vietnam Tariff Intelligence

HS 7604.21.90 detail

HS code	7604.21.90
Description	Aluminium bars, rods and profiles / - Of aluminium alloys: / - - Hollow profiles: / - - - Other
Unit	kg
Generated	12/11/2026 09:09:08
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/76042190/

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!K12201
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N12201
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q12201
Excise tax		No data			
Environmental tax		No data			
Export duty	5	5%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12201
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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
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
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
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
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!E11538
ATIGA	2022	2022	0	AT!E11481

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F11481
ATIGA	2024	2024	0	AT!G11481
ATIGA	2025	2025	0	AT!H11481
ATIGA	2026	2026	0	AT!I11481
ATIGA	2027	2027	0	AT!J11481
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11533
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11533
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11533
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11533
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11533
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11533
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11534
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11534
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11534
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11534
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11534
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11534
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11537
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11487
AIFTA	30/12/2022	2022	0	AI!F11493
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11493
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11493
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11493
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11493
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11493
VKFTA	2022	2022	0	VK!E11526

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F11526
VKFTA	2024	2024	0	VK!G11526
VKFTA	2025	2025	0	VK!H11526
VKFTA	2026	2026	0	VK!I11526
VKFTA	2027	2027	0	VK!J11526
VCFTA	2022	2022	2	VC!D11571
VCFTA	2023	2023	1	VC!E11571
VCFTA	2024	2024	0	VC!F11571
VCFTA	2025	2025	0	VC!G11571
VCFTA	2026	2026	0	VC!H11571
VCFTA	2027	2027	0	VC!I11571
VN-EAEU	2022	2022	0	EAV!D11556
VN-EAEU	2023	2023	0	EAV!E11556
VN-EAEU	2024	2024	0	EAV!F11556
VN-EAEU	2025	2025	0	EAV!G11556
VN-EAEU	2026	2026	0	EAV!H11556
VN-EAEU	2027	2027	0	EAV!I11556
AHKFTA	2022	2022	0	AKH!D11556
AHKFTA	2023	2023	0	AKH!E11556
AHKFTA	2024	2024	0	AKH!F11556
AHKFTA	2025	2025	0	AKH!G11556
AHKFTA	2026	2026	0	AKH!H11556
AHKFTA	2027	2027	0	AKH!I11556
EVFTA	2022	2022	6,2	EV-NK!D11573
EVFTA	2023	2023	5	EV-NK!E11573
EVFTA	2024	2024	3,7	EV-NK!F11573

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	2,5	EV-NK!G11573
EVFTA	2026	2026	1,2	EV-NK!H11573
EVFTA	2027	2027	0	EV-NK!I11573
UKVFTA	2022	2022	6,2	UKV!D11572
UKVFTA	2023	2023	5	UKV!E11572
UKVFTA	2024	2024	3,7	UKV!F11572
UKVFTA	2025	2025	2,5	UKV!G11572
UKVFTA	2026	2026	1,2	UKV!H11572
UKVFTA	2027	2027	0	UKV!I11572
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11519
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11519
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11519
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11519
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11519
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11519
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11519
RCEP A	2022	2022	0	RCEPT-A!D11556
RCEP A	2023	2023	0	RCEPT-A!E11556
RCEP A	2024	2024	0	RCEPT-A!F11556
RCEP A	2025	2025	0	RCEPT-A!G11556
RCEP A	2026	2026	0	RCEPT-A!H11556
RCEP A	2027	2027	0	RCEPT-A!I11556
RCEP B	2022	2022	0	B!D11556
RCEP B	2023	2023	0	B!E11556
RCEP B	2024	2024	0	B!F11556
RCEP B	2025	2025	0	B!G11556

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H11556
RCEP B	2027	2027	0	B!I11556
RCEP C	2022	2022	0	C!D11556
RCEP C	2023	2023	0	C!E11556
RCEP C	2024	2024	0	C!F11556
RCEP C	2025	2025	0	C!G11556
RCEP C	2026	2026	0	C!H11556
RCEP C	2027	2027	0	C!I11556
RCEP D	2022	2022	0	D!D11555
RCEP D	2023	2023	0	D!E11555
RCEP D	2024	2024	0	D!F11555
RCEP D	2025	2025	0	D!G11555
RCEP D	2026	2026	0	D!H11555
RCEP D	2027	2027	0	D!I11555
RCEP E	2022	2022	0	E!D11559
RCEP E	2023	2023	0	E!E11559
RCEP E	2024	2024	0	E!F11559
RCEP E	2025	2025	0	E!G11559
RCEP E	2026	2026	0	E!H11559
RCEP E	2027	2027	0	E!I11559
RCEP F	2022	2022	0	F!D11556
RCEP F	2023	2023	0	F!E11556
RCEP F	2024	2024	0	F!F11556
RCEP F	2025	2025	0	F!G11556
RCEP F	2026	2026	0	F!H11556
RCEP F	2027	2027	0	F!I11556

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	6.7	VI!F10694
VIFTA	2025	2025	3.3	VI!G10694
VIFTA	2026	2026	0	VI!H10694
VIFTA	2027	2027	0	VI!I10694

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 7604.21 has 3 lines; 7604.21.90 is distinguished from its siblings by: Other.	7604.21.10 Of a kind suitable for making cooling coils of motor vehicle air conditioning machines; 7604.21.20 Aluminium spacers for doors and windows	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
DQ-001	GREEN	MFN rate present in the source	The MFN rate 10% for 7604.21.90 was checked against BT2026 (cell BT2026!N12201), 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.