Vietnam Tariff Intelligence

HS 7607.20.91 detail

HS code	7607.20.91
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: / - - Other: / - - - Printed with patterns, or in gold or silver colour
Unit	kg
Generated	10/11/2026 20:39:18
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/76072091/

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!K12241
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N12241
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q12241
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12241
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!E11581

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11524
ATIGA	2023	2023	0	AT!F11524
ATIGA	2024	2024	0	AT!G11524
ATIGA	2025	2025	0	AT!H11524
ATIGA	2026	2026	0	AT!I11524
ATIGA	2027	2027	0	AT!J11524
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11576
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11576
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11576
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11576
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11576
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11576
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11577
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11577
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11577
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11577
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11577
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11577
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11580
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11530
AIFTA	30/12/2022	2022	5	AI!F11536
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G11536
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H11536
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I11536
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J11536
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K11536

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11569
VKFTA	2023	2023	0	VK!F11569
VKFTA	2024	2024	0	VK!G11569
VKFTA	2025	2025	0	VK!H11569
VKFTA	2026	2026	0	VK!I11569
VKFTA	2027	2027	0	VK!J11569
VCFTA	2022	2022	3	VC!D11614
VCFTA	2023	2023	3	VC!E11614
VCFTA	2024	2024	0	VC!F11614
VCFTA	2025	2025	0	VC!G11614
VCFTA	2026	2026	0	VC!H11614
VCFTA	2027	2027	0	VC!I11614
VN-EAEU	2022	2022	0	EAV!D11599
VN-EAEU	2023	2023	0	EAV!E11599
VN-EAEU	2024	2024	0	EAV!F11599
VN-EAEU	2025	2025	0	EAV!G11599
VN-EAEU	2026	2026	0	EAV!H11599
VN-EAEU	2027	2027	0	EAV!I11599
AHKFTA	2022	2022	2	AKH!D11599
AHKFTA	2023	2023	1	AKH!E11599
AHKFTA	2024	2024	1	AKH!F11599
AHKFTA	2025	2025	1	AKH!G11599
AHKFTA	2026	2026	1	AKH!H11599
AHKFTA	2027	2027	0	AKH!I11599
EVFTA	2022	2022	1,5	EV-NK!D11616
EVFTA	2023	2023	1	EV-NK!E11616

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,5	EV-NK!F11616
EVFTA	2025	2025	0	EV-NK!G11616
EVFTA	2026	2026	0	EV-NK!H11616
EVFTA	2027	2027	0	EV-NK!I11616
UKVFTA	2022	2022	1,5	UKV!D11615
UKVFTA	2023	2023	1	UKV!E11615
UKVFTA	2024	2024	0,5	UKV!F11615
UKVFTA	2025	2025	0	UKV!G11615
UKVFTA	2026	2026	0	UKV!H11615
UKVFTA	2027	2027	0	UKV!I11615
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11562
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11562
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11562
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11562
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11562
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11562
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11562
RCEP A	2022	2022	0	RCEPT-A!D11599
RCEP A	2023	2023	0	RCEPT-A!E11599
RCEP A	2024	2024	0	RCEPT-A!F11599
RCEP A	2025	2025	0	RCEPT-A!G11599
RCEP A	2026	2026	0	RCEPT-A!H11599
RCEP A	2027	2027	0	RCEPT-A!I11599
RCEP B	2022	2022	0	B!D11599
RCEP B	2023	2023	0	B!E11599
RCEP B	2024	2024	0	B!F11599

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G11599
RCEP B	2026	2026	0	B!H11599
RCEP B	2027	2027	0	B!I11599
RCEP C	2022	2022	0	C!D11599
RCEP C	2023	2023	0	C!E11599
RCEP C	2024	2024	0	C!F11599
RCEP C	2025	2025	0	C!G11599
RCEP C	2026	2026	0	C!H11599
RCEP C	2027	2027	0	C!I11599
RCEP D	2022	2022	0	D!D11598
RCEP D	2023	2023	0	D!E11598
RCEP D	2024	2024	0	D!F11598
RCEP D	2025	2025	0	D!G11598
RCEP D	2026	2026	0	D!H11598
RCEP D	2027	2027	0	D!I11598
RCEP E	2022	2022	0	E!D11602
RCEP E	2023	2023	0	E!E11602
RCEP E	2024	2024	0	E!F11602
RCEP E	2025	2025	0	E!G11602
RCEP E	2026	2026	0	E!H11602
RCEP E	2027	2027	0	E!I11602
RCEP F	2022	2022	0	F!D11599
RCEP F	2023	2023	0	F!E11599
RCEP F	2024	2024	0	F!F11599
RCEP F	2025	2025	0	F!G11599
RCEP F	2026	2026	0	F!H11599

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I11599
VIFTA	2024	2024	2	VI!F10734
VIFTA	2025	2025	1	VI!G10734
VIFTA	2026	2026	0	VI!H10734
VIFTA	2027	2027	0	VI!I10734

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; 7607.20.91 is distinguished from its siblings by: Printed with patterns, or in gold or silver colour.	7607.20.10 Thermal insulation foil; 7607.20.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	7607.20.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 7607.20.91	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7607.20.91. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 3% for 7607.20.91 was checked against BT2026 (cell BT2026!N12241), 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.