Vietnam Tariff Intelligence

Detalle del SA 7308.20.11

Código SA	7308.20.11
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 / - Towers and lattice masts: / - - Towers: / - - - Prefabricated modular type joined by shear connectors
Unidad	kg
Generado	09/11/2026 07:47:27
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://www.vietnamtariff.com/hs-code/73082011/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	4.5	4,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11720
Preferencial (NMF)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N11720
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11720
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
AKFTA	0(-KH, ID)	0% (excepto KH, ID)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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

VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/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
AHKFTA	1	1%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	1.7	1,7%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
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
AIFTA	5	5%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11061
ATIGA	2022	2022	0	AT!E11004
ATIGA	2023	2023	0	AT!F11004
ATIGA	2024	2024	0	AT!G11004
ATIGA	2025	2025	0	AT!H11004
ATIGA	2026	2026	0	AT!I11004
ATIGA	2027	2027	0	AT!J11004
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11056
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11056
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11056
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11056

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11056
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11056
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11057
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11057
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11057
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11057
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11057
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11057
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11058
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11010
AIFTA	30/12/2022	2022	5	AI!F11016
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G11016
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H11016
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I11016
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J11016
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K11016
VKFTA	2022	2022	0	VK!E11045
VKFTA	2023	2023	0	VK!F11045
VKFTA	2024	2024	0	VK!G11045
VKFTA	2025	2025	0	VK!H11045
VKFTA	2026	2026	0	VK!I11045
VKFTA	2027	2027	0	VK!J11045
VCFTA	2022	2022	0	VC!D11094
VCFTA	2023	2023	0	VC!E11094
VCFTA	2024	2024	0	VC!F11094
VCFTA	2025	2025	0	VC!G11094

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H11094
VCFTA	2027	2027	0	VC!I11094
VN-EAEU	2022	2022	0	EAV!D11079
VN-EAEU	2023	2023	0	EAV!E11079
VN-EAEU	2024	2024	0	EAV!F11079
VN-EAEU	2025	2025	0	EAV!G11079
VN-EAEU	2026	2026	0	EAV!H11079
VN-EAEU	2027	2027	0	EAV!I11079
AHKFTA	2022	2022	2	AKH!D11079
AHKFTA	2023	2023	1	AKH!E11079
AHKFTA	2024	2024	1	AKH!F11079
AHKFTA	2025	2025	1	AKH!G11079
AHKFTA	2026	2026	1	AKH!H11079
AHKFTA	2027	2027	0	AKH!I11079
EVFTA	2022	2022	0	EV-NK!D11096
EVFTA	2023	2023	0	EV-NK!E11096
EVFTA	2024	2024	0	EV-NK!F11096
EVFTA	2025	2025	0	EV-NK!G11096
EVFTA	2026	2026	0	EV-NK!H11096
EVFTA	2027	2027	0	EV-NK!I11096
UKVFTA	2022	2022	0	UKV!D11095
UKVFTA	2023	2023	0	UKV!E11095
UKVFTA	2024	2024	0	UKV!F11095
UKVFTA	2025	2025	0	UKV!G11095
UKVFTA	2026	2026	0	UKV!H11095
UKVFTA	2027	2027	0	UKV!I11095

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11042
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11042
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11042
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11042
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11042
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11042
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11042
RCEP A	2022	2022	0	RCEPT-A!D11079
RCEP A	2023	2023	0	RCEPT-A!E11079
RCEP A	2024	2024	0	RCEPT-A!F11079
RCEP A	2025	2025	0	RCEPT-A!G11079
RCEP A	2026	2026	0	RCEPT-A!H11079
RCEP A	2027	2027	0	RCEPT-A!I11079
RCEP B	2022	2022	0	B!D11079
RCEP B	2023	2023	0	B!E11079
RCEP B	2024	2024	0	B!F11079
RCEP B	2025	2025	0	B!G11079
RCEP B	2026	2026	0	B!H11079
RCEP B	2027	2027	0	B!I11079
RCEP C	2022	2022	0	C!D11079
RCEP C	2023	2023	0	C!E11079
RCEP C	2024	2024	0	C!F11079
RCEP C	2025	2025	0	C!G11079
RCEP C	2026	2026	0	C!H11079
RCEP C	2027	2027	0	C!I11079
RCEP D	2022	2022	0	D!D11078

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E11078
RCEP D	2024	2024	0	D!F11078
RCEP D	2025	2025	0	D!G11078
RCEP D	2026	2026	0	D!H11078
RCEP D	2027	2027	0	D!I11078
RCEP E	2022	2022	0	E!D11082
RCEP E	2023	2023	0	E!E11082
RCEP E	2024	2024	0	E!F11082
RCEP E	2025	2025	0	E!G11082
RCEP E	2026	2026	0	E!H11082
RCEP E	2027	2027	0	E!I11082
RCEP F	2022	2022	0	F!D11079
RCEP F	2023	2023	0	F!E11079
RCEP F	2024	2024	0	F!F11079
RCEP F	2025	2025	0	F!G11079
RCEP F	2026	2026	0	F!H11079
RCEP F	2027	2027	0	F!I11079
VIFTA	2024	2024	2.6	VI!F10261
VIFTA	2025	2025	2.1	VI!G10261
VIFTA	2026	2026	1.7	VI!H10261
VIFTA	2027	2027	1.3	VI!I10261

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
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.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7308.20 has 4 lines; 7308.20.11 is distinguished from its siblings by: Prefabricated modular type joined by shear connectors.	7308.20.19 Other; 7308.20.21 Prefabricated modular type joined by shear connectors; 7308.20.29 Other	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-003	YELLOW	Trade remedy exists for other origins	Antidumping: Một số sản phẩm tháp điện gió – applies to CN (3453/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered.	TR-07 · Áp thuế chống bán phá giá đối với Một số sản phẩm tháp điện gió (CN)	3453/QĐ-BCT	Keep evidence of true origin and actual producer.	Base: HT + columna de política por partida del BT2026 (fuente); alcance detallado no verificado

DQ-001	GREEN	MFN rate present in the source	The MFN rate 3% for 7308.20.11 was checked against BT2026 (cell BT2026!N11720), 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)
Áp thuế CBPG Một số SP tháp điện gió (CN) (3453/QĐ-BCT-2024)

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.