Vietnam Tariff Intelligence

Detalle del SA 7607.20.99

Código SA	7607.20.99
Descripción	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: / - - - Other
Unidad	kg
Generado	20/11/2026 06:32:31
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/76072099/

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!K12242
Preferencial (NMF)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N12242
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL1		BT2026!Q12242
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12242
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	0%	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	0%	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
VIFTA	0	0%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	1	1%	Arancel consolidado BT2026	2026	AHK	123/2022/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!E11582
ATIGA	2022	2022	0	AT!E11525
ATIGA	2023	2023	0	AT!F11525
ATIGA	2024	2024	0	AT!G11525
ATIGA	2025	2025	0	AT!H11525
ATIGA	2026	2026	0	AT!I11525
ATIGA	2027	2027	0	AT!J11525
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11577
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11577
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11577
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11577

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11577
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11577
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11578
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11578
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11578
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11578
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11578
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11578
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11581
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11531
AIFTA	30/12/2022	2022	5	AI!F11537
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G11537
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H11537
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I11537
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J11537
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K11537
VKFTA	2022	2022	0	VK!E11570
VKFTA	2023	2023	0	VK!F11570
VKFTA	2024	2024	0	VK!G11570
VKFTA	2025	2025	0	VK!H11570
VKFTA	2026	2026	0	VK!I11570
VKFTA	2027	2027	0	VK!J11570
VCFTA	2022	2022	3	VC!D11615
VCFTA	2023	2023	3	VC!E11615
VCFTA	2024	2024	0	VC!F11615
VCFTA	2025	2025	0	VC!G11615

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H11615
VCFTA	2027	2027	0	VC!I11615
VN-EAEU	2022	2022	0	EAV!D11600
VN-EAEU	2023	2023	0	EAV!E11600
VN-EAEU	2024	2024	0	EAV!F11600
VN-EAEU	2025	2025	0	EAV!G11600
VN-EAEU	2026	2026	0	EAV!H11600
VN-EAEU	2027	2027	0	EAV!I11600
AHKFTA	2022	2022	2	AKH!D11600
AHKFTA	2023	2023	1	AKH!E11600
AHKFTA	2024	2024	1	AKH!F11600
AHKFTA	2025	2025	1	AKH!G11600
AHKFTA	2026	2026	1	AKH!H11600
AHKFTA	2027	2027	0	AKH!I11600
EVFTA	2022	2022	1,5	EV-NK!D11617
EVFTA	2023	2023	1	EV-NK!E11617
EVFTA	2024	2024	0,5	EV-NK!F11617
EVFTA	2025	2025	0	EV-NK!G11617
EVFTA	2026	2026	0	EV-NK!H11617
EVFTA	2027	2027	0	EV-NK!I11617
UKVFTA	2022	2022	1,5	UKV!D11616
UKVFTA	2023	2023	1	UKV!E11616
UKVFTA	2024	2024	0,5	UKV!F11616
UKVFTA	2025	2025	0	UKV!G11616
UKVFTA	2026	2026	0	UKV!H11616
UKVFTA	2027	2027	0	UKV!I11616

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11563
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11563
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11563
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11563
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11563
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11563
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11563
RCEP A	2022	2022	0	RCEPT-A!D11600
RCEP A	2023	2023	0	RCEPT-A!E11600
RCEP A	2024	2024	0	RCEPT-A!F11600
RCEP A	2025	2025	0	RCEPT-A!G11600
RCEP A	2026	2026	0	RCEPT-A!H11600
RCEP A	2027	2027	0	RCEPT-A!I11600
RCEP B	2022	2022	0	B!D11600
RCEP B	2023	2023	0	B!E11600
RCEP B	2024	2024	0	B!F11600
RCEP B	2025	2025	0	B!G11600
RCEP B	2026	2026	0	B!H11600
RCEP B	2027	2027	0	B!I11600
RCEP C	2022	2022	0	C!D11600
RCEP C	2023	2023	0	C!E11600
RCEP C	2024	2024	0	C!F11600
RCEP C	2025	2025	0	C!G11600
RCEP C	2026	2026	0	C!H11600
RCEP C	2027	2027	0	C!I11600
RCEP D	2022	2022	0	D!D11599

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E11599
RCEP D	2024	2024	0	D!F11599
RCEP D	2025	2025	0	D!G11599
RCEP D	2026	2026	0	D!H11599
RCEP D	2027	2027	0	D!I11599
RCEP E	2022	2022	0	E!D11603
RCEP E	2023	2023	0	E!E11603
RCEP E	2024	2024	0	E!F11603
RCEP E	2025	2025	0	E!G11603
RCEP E	2026	2026	0	E!H11603
RCEP E	2027	2027	0	E!I11603
RCEP F	2022	2022	0	F!D11600
RCEP F	2023	2023	0	F!E11600
RCEP F	2024	2024	0	F!F11600
RCEP F	2025	2025	0	F!G11600
RCEP F	2026	2026	0	F!H11600
RCEP F	2027	2027	0	F!I11600
VIFTA	2024	2024	2	VI!F10735
VIFTA	2025	2025	1	VI!G10735
VIFTA	2026	2026	0	VI!H10735
VIFTA	2027	2027	0	VI!I10735

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): 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 7607.20 has 3 lines; 7607.20.99 is distinguished from its siblings by: Other.	7607.20.10 Thermal insulation foil; 7607.20.91 Printed with patterns, or in gold or silver colour	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	7607.20.99 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 7607.20.99	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 "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).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7607.20.99. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación

DQ-001	GREEN	MFN rate present in the source	The MFN rate 3% for 7607.20.99 was checked against BT2026 (cell BT2026!N12242), 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
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)

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.