Vietnam Tariff Intelligence

# Detalle del SA 7112.92.00

| | |
|---|---|
| **Código SA** | 7112.92.00 |
| **Descripción** | Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 85.49 / - Other: / - - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals |
| **Unidad** | kg |
| **Generado** | 02/11/2026 05:11:53 |
| **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://mail.vietnamtariff.com/hs-code/71129200/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 1.5 | 1,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K10728 |
| Preferencial (NMF) | 1 | 1% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N10728 |
| IVA | 10/8 | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL1 | | BT2026!Q10728 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ10728 |
| 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 |
| AHKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/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 | 0.7 | 0,7% | 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 |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E10184 |
| ATIGA | 2022 | 2022 | 0 | AT!E10135 |
| ATIGA | 2023 | 2023 | 0 | AT!F10135 |
| ATIGA | 2024 | 2024 | 0 | AT!G10135 |
| ATIGA | 2025 | 2025 | 0 | AT!H10135 |
| ATIGA | 2026 | 2026 | 0 | AT!I10135 |
| ATIGA | 2027 | 2027 | 0 | AT!J10135 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E10187 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F10187 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G10187 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H10187 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I10187 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J10187 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E10188 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F10188 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G10188 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H10188 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I10188 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J10188 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F10189 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H10141 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F10147 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G10147 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H10147 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I10147 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J10147 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K10147 |
| VKFTA | 2022 | 2022 | 0 | VK!E10172 |
| VKFTA | 2023 | 2023 | 0 | VK!F10172 |
| VKFTA | 2024 | 2024 | 0 | VK!G10172 |
| VKFTA | 2025 | 2025 | 0 | VK!H10172 |
| VKFTA | 2026 | 2026 | 0 | VK!I10172 |
| VKFTA | 2027 | 2027 | 0 | VK!J10172 |
| VCFTA | 2022 | 2022 | 1 | VC!D10225 |
| VCFTA | 2023 | 2023 | 1 | VC!E10225 |
| VCFTA | 2024 | 2024 | 0 | VC!F10225 |
| VCFTA | 2025 | 2025 | 0 | VC!G10225 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H10225 |
| VCFTA | 2027 | 2027 | 0 | VC!I10225 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D10210 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E10210 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F10210 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G10210 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H10210 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I10210 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D10210 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E10210 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F10210 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G10210 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H10210 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I10210 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D10227 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E10227 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F10227 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G10227 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H10227 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I10227 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D10226 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E10226 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F10226 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G10226 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H10226 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I10226 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D10167 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E10167 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F10167 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G10167 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H10167 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I10167 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J10167 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D10204 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E10204 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F10204 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G10204 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H10204 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I10204 |
| RCEP B | 2022 | 2022 | 0 | B!D10204 |
| RCEP B | 2023 | 2023 | 0 | B!E10204 |
| RCEP B | 2024 | 2024 | 0 | B!F10204 |
| RCEP B | 2025 | 2025 | 0 | B!G10204 |
| RCEP B | 2026 | 2026 | 0 | B!H10204 |
| RCEP B | 2027 | 2027 | 0 | B!I10204 |
| RCEP C | 2022 | 2022 | 0 | C!D10204 |
| RCEP C | 2023 | 2023 | 0 | C!E10204 |
| RCEP C | 2024 | 2024 | 0 | C!F10204 |
| RCEP C | 2025 | 2025 | 0 | C!G10204 |
| RCEP C | 2026 | 2026 | 0 | C!H10204 |
| RCEP C | 2027 | 2027 | 0 | C!I10204 |
| RCEP D | 2022 | 2022 | 0 | D!D10203 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E10203 |
| RCEP D | 2024 | 2024 | 0 | D!F10203 |
| RCEP D | 2025 | 2025 | 0 | D!G10203 |
| RCEP D | 2026 | 2026 | 0 | D!H10203 |
| RCEP D | 2027 | 2027 | 0 | D!I10203 |
| RCEP E | 2022 | 2022 | 0 | E!D10207 |
| RCEP E | 2023 | 2023 | 0 | E!E10207 |
| RCEP E | 2024 | 2024 | 0 | E!F10207 |
| RCEP E | 2025 | 2025 | 0 | E!G10207 |
| RCEP E | 2026 | 2026 | 0 | E!H10207 |
| RCEP E | 2027 | 2027 | 0 | E!I10207 |
| RCEP F | 2022 | 2022 | 0 | F!D10204 |
| RCEP F | 2023 | 2023 | 0 | F!E10204 |
| RCEP F | 2024 | 2024 | 0 | F!F10204 |
| RCEP F | 2025 | 2025 | 0 | F!G10204 |
| RCEP F | 2026 | 2026 | 0 | F!H10204 |
| RCEP F | 2027 | 2027 | 0 | F!I10204 |
| VIFTA | 2024 | 2024 | 0,9 | VI!F9434 |
| VIFTA | 2025 | 2025 | 0.8 | VI!G9434 |
| VIFTA | 2026 | 2026 | 0.7 | VI!H9434 |
| VIFTA | 2027 | 2027 | 0.6 | VI!I9434 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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: Kim loại quý và dịch vụ sản xuất kim loại quý > Kim loại quý. (Tham chiếu mã HS 4 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 7112.92.00. 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 1% for 7112.92.00 was checked against BT2026 (cell BT2026!N10728), 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 |

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.