Vietnam Tariff Intelligence

# Detalle del SA 7214.99.99

| | |
|---|---|
| **Código SA** | 7214.99.99 |
| **Descripción** | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling / - Other: / - - Other: / - - - Other: / - - - - Other |
| **Unidad** | kg |
| **Generado** | 07/11/2026 08:38:08 |
| **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/72149999/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K11300 |
| Preferencial (NMF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N11300 |
| IVA | 10/8 | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL1 | | BT2026!Q11300 |
| 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 |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-MY) | 0% (excepto MY) | 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 |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/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 |
| 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 |
| 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 |
| AKFTA | 5 | 5% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VCFTA | 5 | 5% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| AANZFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | No elegible (*) |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E10617 |
| ATIGA | 2022 | 2022 | 0 | AT!E10568 |
| ATIGA | 2023 | 2023 | 0 | AT!F10568 |
| ATIGA | 2024 | 2024 | 0 | AT!G10568 |
| ATIGA | 2025 | 2025 | 0 | AT!H10568 |
| ATIGA | 2026 | 2026 | 0 | AT!I10568 |
| ATIGA | 2027 | 2027 | 0 | AT!J10568 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E10620 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F10620 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G10620 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H10620 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I10620 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J10620 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E10621 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F10621 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G10621 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H10621 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I10621 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J10621 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F10622 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AANZ!H10574 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F10580 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G10580 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H10580 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I10580 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J10580 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K10580 |
| VKFTA | 2022 | 2022 | 0 | VK!E10607 |
| VKFTA | 2023 | 2023 | 0 | VK!F10607 |
| VKFTA | 2024 | 2024 | 0 | VK!G10607 |
| VKFTA | 2025 | 2025 | 0 | VK!H10607 |
| VKFTA | 2026 | 2026 | 0 | VK!I10607 |
| VKFTA | 2027 | 2027 | 0 | VK!J10607 |
| VCFTA | 2022 | 2022 | 5 | VC!D10658 |
| VCFTA | 2023 | 2023 | 5 | VC!E10658 |
| VCFTA | 2024 | 2024 | 5 | VC!F10658 |
| VCFTA | 2025 | 2025 | 5 | VC!G10658 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 5 | VC!H10658 |
| VCFTA | 2027 | 2027 | 5 | VC!I10658 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D10643 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E10643 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F10643 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G10643 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H10643 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I10643 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D10643 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E10643 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F10643 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G10643 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H10643 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I10643 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D10660 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E10660 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F10660 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G10660 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H10660 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I10660 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D10659 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E10659 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F10659 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G10659 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H10659 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I10659 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D10606 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E10606 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F10606 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G10606 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H10606 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I10606 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J10606 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D10643 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E10643 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F10643 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G10643 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H10643 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I10643 |
| RCEP B | 2022 | 2022 | 0 | B!D10643 |
| RCEP B | 2023 | 2023 | 0 | B!E10643 |
| RCEP B | 2024 | 2024 | 0 | B!F10643 |
| RCEP B | 2025 | 2025 | 0 | B!G10643 |
| RCEP B | 2026 | 2026 | 0 | B!H10643 |
| RCEP B | 2027 | 2027 | 0 | B!I10643 |
| RCEP C | 2022 | 2022 | 0 | C!D10643 |
| RCEP C | 2023 | 2023 | 0 | C!E10643 |
| RCEP C | 2024 | 2024 | 0 | C!F10643 |
| RCEP C | 2025 | 2025 | 0 | C!G10643 |
| RCEP C | 2026 | 2026 | 0 | C!H10643 |
| RCEP C | 2027 | 2027 | 0 | C!I10643 |
| RCEP D | 2022 | 2022 | 0 | D!D10642 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E10642 |
| RCEP D | 2024 | 2024 | 0 | D!F10642 |
| RCEP D | 2025 | 2025 | 0 | D!G10642 |
| RCEP D | 2026 | 2026 | 0 | D!H10642 |
| RCEP D | 2027 | 2027 | 0 | D!I10642 |
| RCEP E | 2022 | 2022 | 0 | E!D10646 |
| RCEP E | 2023 | 2023 | 0 | E!E10646 |
| RCEP E | 2024 | 2024 | 0 | E!F10646 |
| RCEP E | 2025 | 2025 | 0 | E!G10646 |
| RCEP E | 2026 | 2026 | 0 | E!H10646 |
| RCEP E | 2027 | 2027 | 0 | E!I10646 |
| RCEP F | 2022 | 2022 | 0 | F!D10643 |
| RCEP F | 2023 | 2023 | 0 | F!E10643 |
| RCEP F | 2024 | 2024 | 0 | F!F10643 |
| RCEP F | 2025 | 2025 | 0 | F!G10643 |
| RCEP F | 2026 | 2026 | 0 | F!H10643 |
| RCEP F | 2027 | 2027 | 0 | F!I10643 |
| VIFTA | 2024 | 2024 | 0 | VI!F9848 |
| VIFTA | 2025 | 2025 | 0 | VI!G9848 |
| VIFTA | 2026 | 2026 | 0 | VI!H9848 |
| VIFTA | 2027 | 2027 | 0 | VI!I9848 |

## Asesoría y advertencias

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019) | | 765/QĐ-BCT | Prepare inspection/certification filings under the cited instruments before clearance. | Instrumento citado en la fuente; vigencia no verificada |
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022) | | 2711/QĐ-BKHCN | Prepare inspection/certification filings under the cited instruments before clearance. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AKFTA 5%, VCFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving. | MFN 0% | | 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 7214.99 has 6 lines; 7214.99.99 is distinguished from its siblings by: Other. | 7214.99.11 Containing by weight less than 1.15% of manganese; 7214.99.19 Other; 7214.99.91 Containing by weight less than 0.38% of carbon, not more than 0.05% of phosphorus and not more than 0.05% of sulphur; 7214.99.92 Containing by weight 0.38% or more of carbon and less than 1.15% of manganese; 7214.99.93 Containing by weight 0.17% or more but less than 0.46% of carbon and 1.2% or more but less than 1.65% of manganese | 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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Sản phẩm Thép dạng thanh, que, dạng góc, khuôn hình cán nóng > Thép hợp kim ở dạng thanh và que khác, chưa được gia công quá mức rèn, cán nóng, kéo nóng hoặc ép đùn nóng, nhưng kể cả những dạng này được xoắn sau khi cán. Gồm: Thanh, que thép không hợp kim mới chỉ qua rèn, cán nóng, kéo nóng hoặc ép đùn nóng, kể cả công đoạn xoắn sau khi nóng; Thanh, que thép không hợp kim, tạo hình nguội (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 7214.99.99. 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 0% for 7214.99.99 was checked against BT2026 (cell BT2026!N11300), 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 mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019) |
| Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022) |

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.