Vietnam Tariff Intelligence

# Detalle del SA 7215.50.99

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|---|---|
| **Código SA** | 7215.50.99 |
| **Descripción** | Other bars and rods of iron or non-alloy steel / - Other, not further worked than cold-formed or cold-finished: / - - Other: / - - - Other |
| **Unidad** | kg |
| **Generado** | 10/11/2026 03:13:16 |
| **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/72155099/ |

## 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!K11309 |
| Preferencial (NMF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N11309 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q11309 |
| 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 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| 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 |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| 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 |
| VCFTA | 5 | 5% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| AKFTA | 50 | 50% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/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!E10627 |
| ATIGA | 2022 | 2022 | 0 | AT!E10578 |
| ATIGA | 2023 | 2023 | 0 | AT!F10578 |
| ATIGA | 2024 | 2024 | 0 | AT!G10578 |
| ATIGA | 2025 | 2025 | 0 | AT!H10578 |
| ATIGA | 2026 | 2026 | 0 | AT!I10578 |
| ATIGA | 2027 | 2027 | 0 | AT!J10578 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E10630 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F10630 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G10630 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H10630 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I10630 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J10630 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E10631 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F10631 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G10631 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H10631 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I10631 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J10631 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AK!F10632 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AANZ!H10584 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F10590 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G10590 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H10590 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I10590 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J10590 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K10590 |
| VKFTA | 2022 | 2022 | 0 | VK!E10617 |
| VKFTA | 2023 | 2023 | 0 | VK!F10617 |
| VKFTA | 2024 | 2024 | 0 | VK!G10617 |
| VKFTA | 2025 | 2025 | 0 | VK!H10617 |
| VKFTA | 2026 | 2026 | 0 | VK!I10617 |
| VKFTA | 2027 | 2027 | 0 | VK!J10617 |
| VCFTA | 2022 | 2022 | 5 | VC!D10668 |
| VCFTA | 2023 | 2023 | 5 | VC!E10668 |
| VCFTA | 2024 | 2024 | 5 | VC!F10668 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 5 | VC!G10668 |
| VCFTA | 2026 | 2026 | 5 | VC!H10668 |
| VCFTA | 2027 | 2027 | 5 | VC!I10668 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D10653 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E10653 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F10653 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G10653 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H10653 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I10653 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D10653 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E10653 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F10653 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G10653 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H10653 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I10653 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D10670 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E10670 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F10670 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G10670 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H10670 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I10670 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D10669 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E10669 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F10669 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G10669 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H10669 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I10669 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D10616 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E10616 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F10616 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G10616 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H10616 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I10616 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J10616 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D10653 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E10653 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F10653 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G10653 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H10653 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I10653 |
| RCEP B | 2022 | 2022 | 0 | B!D10653 |
| RCEP B | 2023 | 2023 | 0 | B!E10653 |
| RCEP B | 2024 | 2024 | 0 | B!F10653 |
| RCEP B | 2025 | 2025 | 0 | B!G10653 |
| RCEP B | 2026 | 2026 | 0 | B!H10653 |
| RCEP B | 2027 | 2027 | 0 | B!I10653 |
| RCEP C | 2022 | 2022 | 0 | C!D10653 |
| RCEP C | 2023 | 2023 | 0 | C!E10653 |
| RCEP C | 2024 | 2024 | 0 | C!F10653 |
| RCEP C | 2025 | 2025 | 0 | C!G10653 |
| RCEP C | 2026 | 2026 | 0 | C!H10653 |
| RCEP C | 2027 | 2027 | 0 | C!I10653 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 0 | D!D10652 |
| RCEP D | 2023 | 2023 | 0 | D!E10652 |
| RCEP D | 2024 | 2024 | 0 | D!F10652 |
| RCEP D | 2025 | 2025 | 0 | D!G10652 |
| RCEP D | 2026 | 2026 | 0 | D!H10652 |
| RCEP D | 2027 | 2027 | 0 | D!I10652 |
| RCEP E | 2022 | 2022 | 0 | E!D10656 |
| RCEP E | 2023 | 2023 | 0 | E!E10656 |
| RCEP E | 2024 | 2024 | 0 | E!F10656 |
| RCEP E | 2025 | 2025 | 0 | E!G10656 |
| RCEP E | 2026 | 2026 | 0 | E!H10656 |
| RCEP E | 2027 | 2027 | 0 | E!I10656 |
| RCEP F | 2022 | 2022 | 0 | F!D10653 |
| RCEP F | 2023 | 2023 | 0 | F!E10653 |
| RCEP F | 2024 | 2024 | 0 | F!F10653 |
| RCEP F | 2025 | 2025 | 0 | F!G10653 |
| RCEP F | 2026 | 2026 | 0 | F!H10653 |
| RCEP F | 2027 | 2027 | 0 | F!I10653 |
| VIFTA | 2024 | 2024 | 0 | VI!F9857 |
| VIFTA | 2025 | 2025 | 0 | VI!G9857 |
| VIFTA | 2026 | 2026 | 0 | VI!H9857 |
| VIFTA | 2027 | 2027 | 0 | VI!I9857 |

## 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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN | VCFTA 5%, AKFTA 50%: 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 7215.50 has 3 lines; 7215.50.99 is distinguished from its siblings by: Other. | 7215.50.10 Containing by weight 0.6% or more of carbon, other than of circular cross-section; 7215.50.91 Of a kind used for concrete reinforcement (rebars) | 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-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 7215.50.99. 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 7215.50.99 was checked against BT2026 (cell BT2026!N11309), 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** |
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DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)

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.