Vietnam Tariff Intelligence

# Detalle del SA 7228.60.90

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|---|---|
| **Código SA** | 7228.60.90 |
| **Descripción** | Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel / - Other bars and rods: / - - Other |
| **Unidad** | kg |
| **Generado** | 11/11/2026 05:28:02 |
| **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/72286090/ |

## 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!K11519 |
| Preferencial (NMF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N11519 |
| IVA | 10/8 | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL1 | | BT2026!Q11519 |
| 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 (-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 |
| 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 |
| 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 | 7.5 | 7,5% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 10 | 10% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/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!E10846 |
| ATIGA | 2022 | 2022 | 0 | AT!E10797 |
| ATIGA | 2023 | 2023 | 0 | AT!F10797 |
| ATIGA | 2024 | 2024 | 0 | AT!G10797 |
| ATIGA | 2025 | 2025 | 0 | AT!H10797 |
| ATIGA | 2026 | 2026 | 0 | AT!I10797 |
| ATIGA | 2027 | 2027 | 0 | AT!J10797 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 10 | AJ!E10849 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 10 | AJ!F10849 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 10 | AJ!G10849 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 10 | AJ!H10849 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 10 | AJ!I10849 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 10 | AJ!J10849 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E10850 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F10850 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G10850 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H10850 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I10850 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J10850 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F10851 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H10803 |
| AIFTA | 30/12/2022 | 2022 | 8 | AI!F10809 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 7.5 | AI!G10809 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 7.5 | AI!H10809 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 7.5 | AI!I10809 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 7.5 | AI!J10809 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 7.5 | AI!K10809 |
| VKFTA | 2022 | 2022 | 0 | VK!E10836 |
| VKFTA | 2023 | 2023 | 0 | VK!F10836 |
| VKFTA | 2024 | 2024 | 0 | VK!G10836 |
| VKFTA | 2025 | 2025 | 0 | VK!H10836 |
| VKFTA | 2026 | 2026 | 0 | VK!I10836 |
| VKFTA | 2027 | 2027 | 0 | VK!J10836 |
| VCFTA | 2022 | 2022 | 2 | VC!D10887 |
| VCFTA | 2023 | 2023 | 1 | VC!E10887 |
| VCFTA | 2024 | 2024 | 0 | VC!F10887 |
| VCFTA | 2025 | 2025 | 0 | VC!G10887 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H10887 |
| VCFTA | 2027 | 2027 | 0 | VC!I10887 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D10872 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E10872 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F10872 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G10872 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H10872 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I10872 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D10872 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E10872 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F10872 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G10872 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H10872 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I10872 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D10889 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E10889 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F10889 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G10889 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H10889 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I10889 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D10888 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E10888 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F10888 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G10888 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H10888 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I10888 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D10835 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E10835 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F10835 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G10835 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H10835 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I10835 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J10835 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D10872 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E10872 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F10872 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G10872 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H10872 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I10872 |
| RCEP B | 2022 | 2022 | 0 | B!D10872 |
| RCEP B | 2023 | 2023 | 0 | B!E10872 |
| RCEP B | 2024 | 2024 | 0 | B!F10872 |
| RCEP B | 2025 | 2025 | 0 | B!G10872 |
| RCEP B | 2026 | 2026 | 0 | B!H10872 |
| RCEP B | 2027 | 2027 | 0 | B!I10872 |
| RCEP C | 2022 | 2022 | 0 | C!D10872 |
| RCEP C | 2023 | 2023 | 0 | C!E10872 |
| RCEP C | 2024 | 2024 | 0 | C!F10872 |
| RCEP C | 2025 | 2025 | 0 | C!G10872 |
| RCEP C | 2026 | 2026 | 0 | C!H10872 |
| RCEP C | 2027 | 2027 | 0 | C!I10872 |
| RCEP D | 2022 | 2022 | 0 | D!D10871 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E10871 |
| RCEP D | 2024 | 2024 | 0 | D!F10871 |
| RCEP D | 2025 | 2025 | 0 | D!G10871 |
| RCEP D | 2026 | 2026 | 0 | D!H10871 |
| RCEP D | 2027 | 2027 | 0 | D!I10871 |
| RCEP E | 2022 | 2022 | 0 | E!D10875 |
| RCEP E | 2023 | 2023 | 0 | E!E10875 |
| RCEP E | 2024 | 2024 | 0 | E!F10875 |
| RCEP E | 2025 | 2025 | 0 | E!G10875 |
| RCEP E | 2026 | 2026 | 0 | E!H10875 |
| RCEP E | 2027 | 2027 | 0 | E!I10875 |
| RCEP F | 2022 | 2022 | 0 | F!D10872 |
| RCEP F | 2023 | 2023 | 0 | F!E10872 |
| RCEP F | 2024 | 2024 | 0 | F!F10872 |
| RCEP F | 2025 | 2025 | 0 | F!G10872 |
| RCEP F | 2026 | 2026 | 0 | F!H10872 |
| RCEP F | 2027 | 2027 | 0 | F!I10872 |
| VIFTA | 2024 | 2024 | 0 | VI!F10063 |
| VIFTA | 2025 | 2025 | 0 | VI!G10063 |
| VIFTA | 2026 | 2026 | 0 | VI!H10063 |
| VIFTA | 2027 | 2027 | 0 | VI!I10063 |

## Asesoría y advertencias

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | AIFTA 7,5%, AJCEP 10%: 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 7228.60 has 2 lines; 7228.60.90 is distinguished from its siblings by: Other. | 7228.60.10 Of circular cross-section | 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. (Tham chiếu mã HS 6 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 7228.60.90. 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 7228.60.90 was checked against BT2026 (cell BT2026!N11519), 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.