Vietnam Tariff Intelligence

# Detalle del SA 7326.90.20

| | |
|---|---|
| **Código SA** | 7326.90.20 |
| **Descripción** | Other articles of iron or steel / - Other: / - - Spouts and cups for latex collection |
| **Unidad** | kg/chiếc |
| **Generado** | 12/11/2026 08:05:31 |
| **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://mail.vietnamtariff.com/hs-code/73269020/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K11967 |
| Preferencial (NMF) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N11967 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q11967 |
| 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 |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-KH) | 0% (excepto KH) | 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(-ID) | 0% (excepto ID) | 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 |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| 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 | 4 | 4% | 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 | 15 | 15% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AHKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/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!E11326 |
| ATIGA | 2022 | 2022 | 0 | AT!E11269 |
| ATIGA | 2023 | 2023 | 0 | AT!F11269 |
| ATIGA | 2024 | 2024 | 0 | AT!G11269 |
| ATIGA | 2025 | 2025 | 0 | AT!H11269 |
| ATIGA | 2026 | 2026 | 0 | AT!I11269 |
| ATIGA | 2027 | 2027 | 0 | AT!J11269 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 1 | AJ!E11321 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F11321 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G11321 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H11321 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I11321 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J11321 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E11322 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F11322 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G11322 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H11322 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I11322 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J11322 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F11325 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H11275 |
| AIFTA | 30/12/2022 | 2022 | 16 | AI!F11281 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 15.5 | AI!G11281 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 15 | AI!H11281 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 15 | AI!I11281 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 15 | AI!J11281 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 15 | AI!K11281 |
| VKFTA | 2022 | 2022 | 0 | VK!E11312 |
| VKFTA | 2023 | 2023 | 0 | VK!F11312 |
| VKFTA | 2024 | 2024 | 0 | VK!G11312 |
| VKFTA | 2025 | 2025 | 0 | VK!H11312 |
| VKFTA | 2026 | 2026 | 0 | VK!I11312 |
| VKFTA | 2027 | 2027 | 0 | VK!J11312 |
| VCFTA | 2022 | 2022 | 0 | VC!D11359 |
| VCFTA | 2023 | 2023 | 0 | VC!E11359 |
| VCFTA | 2024 | 2024 | 0 | VC!F11359 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G11359 |
| VCFTA | 2026 | 2026 | 0 | VC!H11359 |
| VCFTA | 2027 | 2027 | 0 | VC!I11359 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D11344 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E11344 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F11344 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G11344 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H11344 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I11344 |
| AHKFTA | 2022 | 2022 | * | AKH!D11344 |
| AHKFTA | 2023 | 2023 | * | AKH!E11344 |
| AHKFTA | 2024 | 2024 | * | AKH!F11344 |
| AHKFTA | 2025 | 2025 | * | AKH!G11344 |
| AHKFTA | 2026 | 2026 | * | AKH!H11344 |
| AHKFTA | 2027 | 2027 | * | AKH!I11344 |
| EVFTA | 2022 | 2022 | 7,5 | EV-NK!D11361 |
| EVFTA | 2023 | 2023 | 5 | EV-NK!E11361 |
| EVFTA | 2024 | 2024 | 2,5 | EV-NK!F11361 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G11361 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H11361 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I11361 |
| UKVFTA | 2022 | 2022 | 7,5 | UKV!D11360 |
| UKVFTA | 2023 | 2023 | 5 | UKV!E11360 |
| UKVFTA | 2024 | 2024 | 2,5 | UKV!F11360 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G11360 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H11360 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I11360 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D11307 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E11307 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F11307 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G11307 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H11307 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I11307 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J11307 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D11344 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E11344 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F11344 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G11344 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H11344 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I11344 |
| RCEP B | 2022 | 2022 | 0 | B!D11344 |
| RCEP B | 2023 | 2023 | 0 | B!E11344 |
| RCEP B | 2024 | 2024 | 0 | B!F11344 |
| RCEP B | 2025 | 2025 | 0 | B!G11344 |
| RCEP B | 2026 | 2026 | 0 | B!H11344 |
| RCEP B | 2027 | 2027 | 0 | B!I11344 |
| RCEP C | 2022 | 2022 | 0 | C!D11344 |
| RCEP C | 2023 | 2023 | 0 | C!E11344 |
| RCEP C | 2024 | 2024 | 0 | C!F11344 |
| RCEP C | 2025 | 2025 | 0 | C!G11344 |
| RCEP C | 2026 | 2026 | 0 | C!H11344 |
| RCEP C | 2027 | 2027 | 0 | C!I11344 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 0 | D!D11343 |
| RCEP D | 2023 | 2023 | 0 | D!E11343 |
| RCEP D | 2024 | 2024 | 0 | D!F11343 |
| RCEP D | 2025 | 2025 | 0 | D!G11343 |
| RCEP D | 2026 | 2026 | 0 | D!H11343 |
| RCEP D | 2027 | 2027 | 0 | D!I11343 |
| RCEP E | 2022 | 2022 | 0 | E!D11347 |
| RCEP E | 2023 | 2023 | 0 | E!E11347 |
| RCEP E | 2024 | 2024 | 0 | E!F11347 |
| RCEP E | 2025 | 2025 | 0 | E!G11347 |
| RCEP E | 2026 | 2026 | 0 | E!H11347 |
| RCEP E | 2027 | 2027 | 0 | E!I11347 |
| RCEP F | 2022 | 2022 | 0 | F!D11344 |
| RCEP F | 2023 | 2023 | 0 | F!E11344 |
| RCEP F | 2024 | 2024 | 0 | F!F11344 |
| RCEP F | 2025 | 2025 | 0 | F!G11344 |
| RCEP F | 2026 | 2026 | 0 | F!H11344 |
| RCEP F | 2027 | 2027 | 0 | F!I11344 |
| VIFTA | 2024 | 2024 | 8 | VI!F10508 |
| VIFTA | 2025 | 2025 | 6 | VI!G10508 |
| VIFTA | 2026 | 2026 | 4 | VI!H10508 |
| VIFTA | 2027 | 2027 | 2 | VI!I10508 |

## 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 15%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving. | MFN 10% | | 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 7326.90 has 7 lines; 7326.90.20 is distinguished from its siblings by: Spouts and cups for latex collection. | 7326.90.10 Ships' rudders; 7326.90.30 Stainless steel clamp assemblies with rubber sleeves of a kind used for hubless cast iron pipes and pipe fittings; 7326.90.60 Bunsen burners; 7326.90.70 Horseshoes; riding boot spurs; 7326.90.91 Cigarette cases and boxes; 7326.90.99 Other | 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 |
| HS-005 | BLUE | Chapter 98 equivalent exists | 7326.90.20 corresponds to Chapter 98 code 9834.12.90 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - Nguyên liệu, vật tư, linh kiện và bộ phận phụ trợ để sản xuất các sản phẩm CNTT trọng điểm | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 7326.90.20. 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 10% for 7326.90.20 was checked against BT2026 (cell BT2026!N11967), 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.