Vietnam Tariff Intelligence

# Detalle del SA 8301.70.00

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|---|---|
| **Código SA** | 8301.70.00 |
| **Descripción** | Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal / - Keys presented separately |
| **Unidad** | chiếc |
| **Generado** | 04/11/2026 05:20:08 |
| **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/83017000/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 37.5 | 37,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K12606 |
| Preferencial (NMF) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N12606 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12606 |
| 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 |
| 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 |
| 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 |
| AANZFTA | 5 | 5% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| AHKFTA | 5 | 5% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Anexo C) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 13,6 | 13,6% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 14.3 | 14,3% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AIFTA | 22.5 | 22,5% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/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!E11966 |
| ATIGA | 2022 | 2022 | 0 | AT!E11909 |
| ATIGA | 2023 | 2023 | 0 | AT!F11909 |
| ATIGA | 2024 | 2024 | 0 | AT!G11909 |
| ATIGA | 2025 | 2025 | 0 | AT!H11909 |
| ATIGA | 2026 | 2026 | 0 | AT!I11909 |
| ATIGA | 2027 | 2027 | 0 | AT!J11909 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E11961 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F11961 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G11961 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H11961 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I11961 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J11961 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E11962 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F11962 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G11962 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H11962 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I11962 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J11962 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F11965 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H11915 |
| AIFTA | 30/12/2022 | 2022 | 24 | AI!F11921 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 23 | AI!G11921 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 23 | AI!H11921 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 22.5 | AI!I11921 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 22.5 | AI!J11921 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 22.5 | AI!K11921 |
| VKFTA | 2022 | 2022 | 0 | VK!E11954 |
| VKFTA | 2023 | 2023 | 0 | VK!F11954 |
| VKFTA | 2024 | 2024 | 0 | VK!G11954 |
| VKFTA | 2025 | 2025 | 0 | VK!H11954 |
| VKFTA | 2026 | 2026 | 0 | VK!I11954 |
| VKFTA | 2027 | 2027 | 0 | VK!J11954 |
| VCFTA | 2022 | 2022 | 5 | VC!D11999 |
| VCFTA | 2023 | 2023 | 3 | VC!E11999 |
| VCFTA | 2024 | 2024 | 0 | VC!F11999 |
| VCFTA | 2025 | 2025 | 0 | VC!G11999 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H11999 |
| VCFTA | 2027 | 2027 | 0 | VC!I11999 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D11984 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E11984 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F11984 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G11984 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H11984 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I11984 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D11984 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E11984 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F11984 |
| AHKFTA | 2025 | 2025 | 5 | AKH!G11984 |
| AHKFTA | 2026 | 2026 | 5 | AKH!H11984 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I11984 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D12001 |
| EVFTA | 2023 | 2023 | 8,3 | EV-NK!E12001 |
| EVFTA | 2024 | 2024 | 4,1 | EV-NK!F12001 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G12001 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H12001 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I12001 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D12000 |
| UKVFTA | 2023 | 2023 | 8,3 | UKV!E12000 |
| UKVFTA | 2024 | 2024 | 4,1 | UKV!F12000 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G12000 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H12000 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I12000 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D11947 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E11947 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F11947 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G11947 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H11947 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I11947 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J11947 |
| RCEP A | 2022 | 2022 | 22,5 | RCEPT-A!D11984 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E11984 |
| RCEP A | 2024 | 2024 | 17,5 | RCEPT-A!F11984 |
| RCEP A | 2025 | 2025 | 15 | RCEPT-A!G11984 |
| RCEP A | 2026 | 2026 | 12,5 | RCEPT-A!H11984 |
| RCEP A | 2027 | 2027 | 10 | RCEPT-A!I11984 |
| RCEP B | 2022 | 2022 | 22,5 | B!D11984 |
| RCEP B | 2023 | 2023 | 20 | B!E11984 |
| RCEP B | 2024 | 2024 | 17,5 | B!F11984 |
| RCEP B | 2025 | 2025 | 15 | B!G11984 |
| RCEP B | 2026 | 2026 | 12,5 | B!H11984 |
| RCEP B | 2027 | 2027 | 10 | B!I11984 |
| RCEP C | 2022 | 2022 | 22,5 | C!D11984 |
| RCEP C | 2023 | 2023 | 20 | C!E11984 |
| RCEP C | 2024 | 2024 | 17,5 | C!F11984 |
| RCEP C | 2025 | 2025 | 15 | C!G11984 |
| RCEP C | 2026 | 2026 | 12,5 | C!H11984 |
| RCEP C | 2027 | 2027 | 10 | C!I11984 |
| RCEP D | 2022 | 2022 | 22,7 | D!D11983 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 20,5 | D!E11983 |
| RCEP D | 2024 | 2024 | 18,2 | D!F11983 |
| RCEP D | 2025 | 2025 | 15,9 | D!G11983 |
| RCEP D | 2026 | 2026 | 13,6 | D!H11983 |
| RCEP D | 2027 | 2027 | 11,4 | D!I11983 |
| RCEP E | 2022 | 2022 | 22,5 | E!D11987 |
| RCEP E | 2023 | 2023 | 20 | E!E11987 |
| RCEP E | 2024 | 2024 | 17,5 | E!F11987 |
| RCEP E | 2025 | 2025 | 15 | E!G11987 |
| RCEP E | 2026 | 2026 | 12,5 | E!H11987 |
| RCEP E | 2027 | 2027 | 10 | E!I11987 |
| RCEP F | 2022 | 2022 | 22,5 | F!D11984 |
| RCEP F | 2023 | 2023 | 20 | F!E11984 |
| RCEP F | 2024 | 2024 | 17,5 | F!F11984 |
| RCEP F | 2025 | 2025 | 15 | F!G11984 |
| RCEP F | 2026 | 2026 | 12,5 | F!H11984 |
| RCEP F | 2027 | 2027 | 10 | F!I11984 |
| VIFTA | 2024 | 2024 | 21.4 | VI!F11080 |
| VIFTA | 2025 | 2025 | 17.9 | VI!G11080 |
| VIFTA | 2026 | 2026 | 14.3 | VI!H11080 |
| VIFTA | 2027 | 2027 | 10.7 | VI!I11080 |

## Asesoría y advertencias

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) | | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrumento citado en la fuente; vigencia no verificada |
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) | | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrumento citado en la fuente; vigencia no verificada |
| 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 8301.70.00. 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 25% for 8301.70.00 was checked against BT2026 (cell BT2026!N12606), 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 |
|---|
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) |

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.