Vietnam Tariff Intelligence

# Dettaglio SA 7214.99.92

| | |
|---|---|
| **Codice SA** | 7214.99.92 |
| **Descrizione** | 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: / - - - - Containing by weight 0.38% or more of carbon and less than 1.15% of manganese |
| **Unità** | kg |
| **Generato il** | 01/11/2026 21:07:34 |
| **Versione dei dati** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Stato della verifica** | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata. |
| **Link** | https://mail.vietnamtariff.com/hs-code/72149992/ |

## Imposte applicabili nel 2026

| Regime tariffario | Valore di origine | Aliquota | Base giuridica | in vigore | Fonte |
|---|---|---|---|---|---|
| Dazio all'importazione ordinario | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K11298 |
| Preferenziale (NPF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N11298 |
| IVA | 10/8 | 10 / 8 (più aliquote) | 174/2025/NĐ-CP - PL1 | | BT2026!Q11298 |
| Imposta speciale sui consumi | | Nessun dato | | | |
| Imposta ambientale | | Nessun dato | | | |
| Dazio all'esportazione | | Nessun dato | | | |
| Aliquota all'esportazione CPTPP | | Nessun dato | | | |
| Aliquota all'esportazione EVFTA | | Nessun dato | | | |
| Aliquota all'esportazione UKVFTA | | Nessun dato | | | |

## Aliquote preferenziali speciali (ALS) – 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-MY) | 0% (eccetto MY) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tariffa consolidata BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VN-LAO | 0 | 0% | Tariffa consolidata BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Nessun dato | Nessun dato | | S | 56/2026/NĐ-CP | Nessun dato |
| VNCU | | Nessun dato | Nessun dato | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato |
| AKFTA | 5 | 5% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VCFTA | 5 | 5% | Tariffa consolidata BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| AANZFTA | * | * non ammissibile | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Non ammissibile (*) |
| AIFTA | * | * non ammissibile | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Non ammissibile (*) |

## Storico delle aliquote / riduzione per anno

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E10615 |
| ATIGA | 2022 | 2022 | 0 | AT!E10566 |
| ATIGA | 2023 | 2023 | 0 | AT!F10566 |
| ATIGA | 2024 | 2024 | 0 | AT!G10566 |
| ATIGA | 2025 | 2025 | 0 | AT!H10566 |
| ATIGA | 2026 | 2026 | 0 | AT!I10566 |
| ATIGA | 2027 | 2027 | 0 | AT!J10566 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E10618 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F10618 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G10618 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H10618 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I10618 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J10618 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E10619 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F10619 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G10619 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H10619 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I10619 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J10619 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F10620 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AANZ!H10572 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F10578 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G10578 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H10578 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I10578 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J10578 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K10578 |
| VKFTA | 2022 | 2022 | 0 | VK!E10605 |
| VKFTA | 2023 | 2023 | 0 | VK!F10605 |
| VKFTA | 2024 | 2024 | 0 | VK!G10605 |
| VKFTA | 2025 | 2025 | 0 | VK!H10605 |
| VKFTA | 2026 | 2026 | 0 | VK!I10605 |
| VKFTA | 2027 | 2027 | 0 | VK!J10605 |
| VCFTA | 2022 | 2022 | 5 | VC!D10656 |
| VCFTA | 2023 | 2023 | 5 | VC!E10656 |
| VCFTA | 2024 | 2024 | 5 | VC!F10656 |
| VCFTA | 2025 | 2025 | 5 | VC!G10656 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 5 | VC!H10656 |
| VCFTA | 2027 | 2027 | 5 | VC!I10656 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D10641 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E10641 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F10641 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G10641 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H10641 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I10641 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D10641 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E10641 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F10641 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G10641 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H10641 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I10641 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D10658 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E10658 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F10658 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G10658 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H10658 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I10658 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D10657 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E10657 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F10657 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G10657 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H10657 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I10657 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D10604 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E10604 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F10604 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G10604 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H10604 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I10604 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J10604 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D10641 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E10641 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F10641 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G10641 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H10641 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I10641 |
| RCEP B | 2022 | 2022 | 0 | B!D10641 |
| RCEP B | 2023 | 2023 | 0 | B!E10641 |
| RCEP B | 2024 | 2024 | 0 | B!F10641 |
| RCEP B | 2025 | 2025 | 0 | B!G10641 |
| RCEP B | 2026 | 2026 | 0 | B!H10641 |
| RCEP B | 2027 | 2027 | 0 | B!I10641 |
| RCEP C | 2022 | 2022 | 0 | C!D10641 |
| RCEP C | 2023 | 2023 | 0 | C!E10641 |
| RCEP C | 2024 | 2024 | 0 | C!F10641 |
| RCEP C | 2025 | 2025 | 0 | C!G10641 |
| RCEP C | 2026 | 2026 | 0 | C!H10641 |
| RCEP C | 2027 | 2027 | 0 | C!I10641 |
| RCEP D | 2022 | 2022 | 0 | D!D10640 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E10640 |
| RCEP D | 2024 | 2024 | 0 | D!F10640 |
| RCEP D | 2025 | 2025 | 0 | D!G10640 |
| RCEP D | 2026 | 2026 | 0 | D!H10640 |
| RCEP D | 2027 | 2027 | 0 | D!I10640 |
| RCEP E | 2022 | 2022 | 0 | E!D10644 |
| RCEP E | 2023 | 2023 | 0 | E!E10644 |
| RCEP E | 2024 | 2024 | 0 | E!F10644 |
| RCEP E | 2025 | 2025 | 0 | E!G10644 |
| RCEP E | 2026 | 2026 | 0 | E!H10644 |
| RCEP E | 2027 | 2027 | 0 | E!I10644 |
| RCEP F | 2022 | 2022 | 0 | F!D10641 |
| RCEP F | 2023 | 2023 | 0 | F!E10641 |
| RCEP F | 2024 | 2024 | 0 | F!F10641 |
| RCEP F | 2025 | 2025 | 0 | F!G10641 |
| RCEP F | 2026 | 2026 | 0 | F!H10641 |
| RCEP F | 2027 | 2027 | 0 | F!I10641 |
| VIFTA | 2024 | 2024 | 0 | VI!F9846 |
| VIFTA | 2025 | 2025 | 0 | VI!G9846 |
| VIFTA | 2026 | 2026 | 0 | VI!H9846 |
| VIFTA | 2027 | 2027 | 0 | VI!I9846 |

## Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Atto citato nella fonte; validità non verificata |
| 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. | Non verificato – controllo necessario |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 7214.99 has 6 lines; 7214.99.92 is distinguished from its siblings by: Containing by weight 0.38% or more of carbon and less than 1.15% of manganese. | 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; 7214.99.93 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; 7214.99.99 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non verificato – controllo necessario |
| 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. | Non verificato – controllo necessario |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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). | Non verificato – controllo necessario |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 7214.99.92. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non verificato – controllo necessario |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 7214.99.92 was checked against BT2026 (cell BT2026!N11298), 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. | Verificato rispetto al file tariffario di origine |

## Politica della voce

| Politica della voce |
|---|
| DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019) |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.