Vietnam Tariff Intelligence

# Detalle del SA 7115.90.20

| | |
|---|---|
| **Código SA** | 7115.90.20 |
| **Descripción** | Other articles of precious metal or of metal clad with precious metal / - Other: / - - Of metal clad with gold or silver |
| **Unidad** | kg |
| **Generado** | 03/11/2026 12:26:12 |
| **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://vietnamtariff.com/hs-code/71159020/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 45 | 45% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K10754 |
| Preferencial (NMF) | 30 | 30% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N10754 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q10754 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | 0 | 0% | 260/2025/NĐ-CP | 2025-10-10 | BT2026!CJ10754 |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | 0 | 0% | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP10754 |
| Arancel de exportación UKVFTA | 0 | 0% | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS10754 |

## 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 | 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 |
| 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 |
| EVFTA | 3,7 | 3,7% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 3,7 | 3,7% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AHKFTA | 6 | 6% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo C) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 16,4 | 16,4% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 17.1 | 17,1% | 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 | * | * 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!E10211 |
| ATIGA | 2022 | 2022 | 0 | AT!E10162 |
| ATIGA | 2023 | 2023 | 0 | AT!F10162 |
| ATIGA | 2024 | 2024 | 0 | AT!G10162 |
| ATIGA | 2025 | 2025 | 0 | AT!H10162 |
| ATIGA | 2026 | 2026 | 0 | AT!I10162 |
| ATIGA | 2027 | 2027 | 0 | AT!J10162 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E10214 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F10214 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G10214 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H10214 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I10214 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J10214 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E10215 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F10215 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G10215 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H10215 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I10215 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J10215 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F10216 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H10168 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F10174 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G10174 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H10174 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I10174 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J10174 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K10174 |
| VKFTA | 2022 | 2022 | 0 | VK!E10199 |
| VKFTA | 2023 | 2023 | 0 | VK!F10199 |
| VKFTA | 2024 | 2024 | 0 | VK!G10199 |
| VKFTA | 2025 | 2025 | 0 | VK!H10199 |
| VKFTA | 2026 | 2026 | 0 | VK!I10199 |
| VKFTA | 2027 | 2027 | 0 | VK!J10199 |
| VCFTA | 2022 | 2022 | 5 | VC!D10252 |
| VCFTA | 2023 | 2023 | 3 | VC!E10252 |
| VCFTA | 2024 | 2024 | 0 | VC!F10252 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G10252 |
| VCFTA | 2026 | 2026 | 0 | VC!H10252 |
| VCFTA | 2027 | 2027 | 0 | VC!I10252 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D10237 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E10237 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F10237 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G10237 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H10237 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I10237 |
| AHKFTA | 2022 | 2022 | 18 | AKH!D10237 |
| AHKFTA | 2023 | 2023 | 12 | AKH!E10237 |
| AHKFTA | 2024 | 2024 | 12 | AKH!F10237 |
| AHKFTA | 2025 | 2025 | 6 | AKH!G10237 |
| AHKFTA | 2026 | 2026 | 6 | AKH!H10237 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I10237 |
| EVFTA | 2022 | 2022 | 18,7 | EV-NK!D10254 |
| EVFTA | 2023 | 2023 | 15 | EV-NK!E10254 |
| EVFTA | 2024 | 2024 | 11,2 | EV-NK!F10254 |
| EVFTA | 2025 | 2025 | 7,5 | EV-NK!G10254 |
| EVFTA | 2026 | 2026 | 3,7 | EV-NK!H10254 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I10254 |
| UKVFTA | 2022 | 2022 | 18,7 | UKV!D10253 |
| UKVFTA | 2023 | 2023 | 15 | UKV!E10253 |
| UKVFTA | 2024 | 2024 | 11,2 | UKV!F10253 |
| UKVFTA | 2025 | 2025 | 7,5 | UKV!G10253 |
| UKVFTA | 2026 | 2026 | 3,7 | UKV!H10253 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I10253 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D10194 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E10194 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F10194 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G10194 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H10194 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I10194 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J10194 |
| RCEP A | 2022 | 2022 | 27 | RCEPT-A!D10231 |
| RCEP A | 2023 | 2023 | 24 | RCEPT-A!E10231 |
| RCEP A | 2024 | 2024 | 21 | RCEPT-A!F10231 |
| RCEP A | 2025 | 2025 | 18 | RCEPT-A!G10231 |
| RCEP A | 2026 | 2026 | 15 | RCEPT-A!H10231 |
| RCEP A | 2027 | 2027 | 12 | RCEPT-A!I10231 |
| RCEP B | 2022 | 2022 | 27 | B!D10231 |
| RCEP B | 2023 | 2023 | 24 | B!E10231 |
| RCEP B | 2024 | 2024 | 21 | B!F10231 |
| RCEP B | 2025 | 2025 | 18 | B!G10231 |
| RCEP B | 2026 | 2026 | 15 | B!H10231 |
| RCEP B | 2027 | 2027 | 12 | B!I10231 |
| RCEP C | 2022 | 2022 | 27 | C!D10231 |
| RCEP C | 2023 | 2023 | 24 | C!E10231 |
| RCEP C | 2024 | 2024 | 21 | C!F10231 |
| RCEP C | 2025 | 2025 | 18 | C!G10231 |
| RCEP C | 2026 | 2026 | 15 | C!H10231 |
| RCEP C | 2027 | 2027 | 12 | C!I10231 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 27,3 | D!D10230 |
| RCEP D | 2023 | 2023 | 24,5 | D!E10230 |
| RCEP D | 2024 | 2024 | 21,8 | D!F10230 |
| RCEP D | 2025 | 2025 | 19,1 | D!G10230 |
| RCEP D | 2026 | 2026 | 16,4 | D!H10230 |
| RCEP D | 2027 | 2027 | 13,6 | D!I10230 |
| RCEP E | 2022 | 2022 | 27 | E!D10234 |
| RCEP E | 2023 | 2023 | 24 | E!E10234 |
| RCEP E | 2024 | 2024 | 21 | E!F10234 |
| RCEP E | 2025 | 2025 | 18 | E!G10234 |
| RCEP E | 2026 | 2026 | 15 | E!H10234 |
| RCEP E | 2027 | 2027 | 12 | E!I10234 |
| RCEP F | 2022 | 2022 | 27 | F!D10231 |
| RCEP F | 2023 | 2023 | 24 | F!E10231 |
| RCEP F | 2024 | 2024 | 21 | F!F10231 |
| RCEP F | 2025 | 2025 | 18 | F!G10231 |
| RCEP F | 2026 | 2026 | 15 | F!H10231 |
| RCEP F | 2027 | 2027 | 12 | F!I10231 |
| VIFTA | 2024 | 2024 | 25.7 | VI!F9458 |
| VIFTA | 2025 | 2025 | 21.4 | VI!G9458 |
| VIFTA | 2026 | 2026 | 17.1 | VI!H9458 |
| VIFTA | 2027 | 2027 | 12.9 | VI!I9458 |

## Asesoría y advertencias

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 7115.90 has 3 lines; 7115.90.20 is distinguished from its siblings by: Of metal clad with gold or silver. | 7115.90.10 Of gold or silver; 7115.90.90 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 |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 7115.90.20. 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 30% for 7115.90.20 was checked against BT2026 (cell BT2026!N10754), 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.