

Detalle del SA 7117.90.10

|                        |                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 7117.90.10                                                                                                                                    |
| Descripción            | Imitation jewellery / - Other: / - - Bangles                                                                                                  |
| Unidad                 | kg                                                                                                                                            |
| Generado               | 31/10/2026 10:49:14                                                                                                                           |
| 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                 | <a href="https://vietnamtariff.com/hs-code/71179010/">https://vietnamtariff.com/hs-code/71179010/</a>                                         |

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!K10769 |
| Preferencial (NMF)               | 25              | 25%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N10769 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q10769 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>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 (-ID)         | 0% (excepto ID) | 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)(GIC)     | 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 |
| 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-LAO         | 0               | 0%              | Arancel consolidado BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| EVFTA          | 3,1             | 3,1%            | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 3,1             | 3,1%            | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/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 |
| 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 |

| FTA            | Valor de origen | Arancel       | Base de datos              | Periodo                 | Prueba de origen                  | Base jurídica  | Estado          |
|----------------|-----------------|---------------|----------------------------|-------------------------|-----------------------------------|----------------|-----------------|
| 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          | 17.5            | 17,5%         | Arancel consolidado BT2026 | 2026                    | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem      |
| VCFTA          | 20              | 20%           | Arancel consolidado BT2026 | 2026                    | VC                                | 112/2022/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       |
| AIFTA          | *               | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | No elegible (*) |
| VN-EAEU        | *               | * no elegible | Arancel consolidado BT2026 | 2026                    | EAV                               | 113/2022/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!E10228 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E10179 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F10179 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G10179 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H10179 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I10179 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J10179 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E10231 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F10231 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G10231 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H10231   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I10231   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J10231   |
| VJEPa   | 30/12/2022 - 31/3/2023                 | 2022 | 4               | VJ!E10232   |
| VJEPa   | 01/4/2023 - 31/3/2024                  | 2023 | 2               | VJ!F10232   |
| VJEPa   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G10232   |
| VJEPa   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H10232   |
| VJEPa   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I10232   |
| VJEPa   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J10232   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F10233   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H10185 |
| AIFTA   | 30/12/2022                             | 2022 | *               | AI!F10191   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *               | AI!G10191   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *               | AI!H10191   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *               | AI!I10191   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *               | AI!J10191   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *               | AI!K10191   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E10216   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F10216   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G10216   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H10216   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I10216   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J10216   |
| VCFTA   | 2022                                   | 2022 | 25              | VC!D10269   |
| VCFTA   | 2023                                   | 2023 | 25              | VC!E10269   |
| VCFTA   | 2024                                   | 2024 | 20              | VC!F10269   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2025    | 2025 | 20              | VC!G10269    |
| VCFTA   | 2026    | 2026 | 20              | VC!H10269    |
| VCFTA   | 2027    | 2027 | 20              | VC!I10269    |
| VN-EAEU | 2022    | 2022 | *               | EAV!D10254   |
| VN-EAEU | 2023    | 2023 | *               | EAV!E10254   |
| VN-EAEU | 2024    | 2024 | *               | EAV!F10254   |
| VN-EAEU | 2025    | 2025 | *               | EAV!G10254   |
| VN-EAEU | 2026    | 2026 | *               | EAV!H10254   |
| VN-EAEU | 2027    | 2027 | *               | EAV!I10254   |
| AHKFTA  | 2022    | 2022 | 15              | AKH!D10254   |
| AHKFTA  | 2023    | 2023 | 10              | AKH!E10254   |
| AHKFTA  | 2024    | 2024 | 10              | AKH!F10254   |
| AHKFTA  | 2025    | 2025 | 5               | AKH!G10254   |
| AHKFTA  | 2026    | 2026 | 5               | AKH!H10254   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I10254   |
| EVFTA   | 2022    | 2022 | 15,6            | EV-NK!D10271 |
| EVFTA   | 2023    | 2023 | 12,5            | EV-NK!E10271 |
| EVFTA   | 2024    | 2024 | 9,3             | EV-NK!F10271 |
| EVFTA   | 2025    | 2025 | 6,2             | EV-NK!G10271 |
| EVFTA   | 2026    | 2026 | 3,1             | EV-NK!H10271 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I10271 |
| UKVFTA  | 2022    | 2022 | 15,6            | UKV!D10270   |
| UKVFTA  | 2023    | 2023 | 12,5            | UKV!E10270   |
| UKVFTA  | 2024    | 2024 | 9,3             | UKV!F10270   |
| UKVFTA  | 2025    | 2025 | 6,2             | UKV!G10270   |
| UKVFTA  | 2026    | 2026 | 3,1             | UKV!H10270   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| UKVFTA | 2027    | 2027           | 0               | UKV!I10270     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D10211   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E10211   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F10211   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G10211   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H10211   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I10211   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J10211   |
| RCEP A | 2022    | 2022           | 22,5            | RCEPT-A!D10248 |
| RCEP A | 2023    | 2023           | 20              | RCEPT-A!E10248 |
| RCEP A | 2024    | 2024           | 17,5            | RCEPT-A!F10248 |
| RCEP A | 2025    | 2025           | 15              | RCEPT-A!G10248 |
| RCEP A | 2026    | 2026           | 12,5            | RCEPT-A!H10248 |
| RCEP A | 2027    | 2027           | 10              | RCEPT-A!I10248 |
| RCEP B | 2022    | 2022           | 22,5            | B!D10248       |
| RCEP B | 2023    | 2023           | 20              | B!E10248       |
| RCEP B | 2024    | 2024           | 17,5            | B!F10248       |
| RCEP B | 2025    | 2025           | 15              | B!G10248       |
| RCEP B | 2026    | 2026           | 12,5            | B!H10248       |
| RCEP B | 2027    | 2027           | 10              | B!I10248       |
| RCEP C | 2022    | 2022           | 22,5            | C!D10248       |
| RCEP C | 2023    | 2023           | 20              | C!E10248       |
| RCEP C | 2024    | 2024           | 17,5            | C!F10248       |
| RCEP C | 2025    | 2025           | 15              | C!G10248       |
| RCEP C | 2026    | 2026           | 12,5            | C!H10248       |
| RCEP C | 2027    | 2027           | 10              | C!I10248       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2022    | 2022 | 22,7            | D!D10247 |
| RCEP D | 2023    | 2023 | 20,5            | D!E10247 |
| RCEP D | 2024    | 2024 | 18,2            | D!F10247 |
| RCEP D | 2025    | 2025 | 15,9            | D!G10247 |
| RCEP D | 2026    | 2026 | 13,6            | D!H10247 |
| RCEP D | 2027    | 2027 | 11,4            | D!I10247 |
| RCEP E | 2022    | 2022 | 22,5            | E!D10251 |
| RCEP E | 2023    | 2023 | 20              | E!E10251 |
| RCEP E | 2024    | 2024 | 17,5            | E!F10251 |
| RCEP E | 2025    | 2025 | 15              | E!G10251 |
| RCEP E | 2026    | 2026 | 12,5            | E!H10251 |
| RCEP E | 2027    | 2027 | 10              | E!I10251 |
| RCEP F | 2022    | 2022 | 22,5            | F!D10248 |
| RCEP F | 2023    | 2023 | 20              | F!E10248 |
| RCEP F | 2024    | 2024 | 17,5            | F!F10248 |
| RCEP F | 2025    | 2025 | 15              | F!G10248 |
| RCEP F | 2026    | 2026 | 12,5            | F!H10248 |
| RCEP F | 2027    | 2027 | 10              | F!I10248 |
| VIFTA  | 2024    | 2024 | 22.5            | VI!F9473 |
| VIFTA  | 2025    | 2025 | 20              | VI!G9473 |
| VIFTA  | 2026    | 2026 | 17.5            | VI!H9473 |
| VIFTA  | 2027    | 2027 | 15              | VI!I9473 |

### 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 |
| DOC-004 | YELLOW | Other item policy                                    | Item policy (source, Vietnamese): Đồ trang sức làm bằng chất liệu thực vật rừng, động vật rừng nguy cấp, quý, hiếm và động vật, thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT) |                                                                                                                                                                                                                                                                                                   | 17/2023/TT-BNNPTNT | Read the referenced instruments.                                                                        | Instrumento citado en la fuente; vigencia no verificada |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy             | AKFTA: consolidated BT2026 shows "0(-ID)(GIC)", the FTA schedule for period 2022 - 2027 (một mức cho cả giai đoạn) shows "0".                                                         |                                                                                                                                                                                                                                                                                                   | 119/2022/NĐ-CP     | Check the original Decree and amendments to determine the correct rate.                                 | No verificado – requiere comprobación                   |
| HS-003  | YELLOW | Classification Review Required – similar lines exist | Subheading 7117.90 has 4 lines; 7117.90.10 is distinguished from its siblings by: Bangles.                                                                                            | 7117.90.20 Other imitation jewellery; 7117.90.94 Wholly of plastics, glass, wood, worked tortoise shell, ivory, bone, horn, coral, mother-of-pearl, other animal carving material, worked vegetable carving material, worked mineral carving material, or of porcelain or china; 7117.90.99 Other | 31/2022/TT-BTC     | Verify the distinguishing features; consider an advance classification ruling if uncertain.             | No verificado – requiere comprobación                   |
| HS-004  | YELLOW | HS code introduced in the 2023 nomenclature          | 7117.90.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.                                               | MOI: 7117.90.10                                                                                                                                                                                                                                                                                   | 31/2022/TT-BTC     | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | 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 7117.90.10. 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 7117.90.10 was checked against BT2026 (cell BT2026!N10769), 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)                                                                                                      |
| Đồ trang sức làm bằng chất liệu thực vật rừng, động vật rừng nguy cấp, quý, hiếm và động vật, thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT) |

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.