

Detalle del SA 7215.50.91

|                        |                                                                                                                                                                                         |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 7215.50.91                                                                                                                                                                              |
| Descripción            | Other bars and rods of iron or non-alloy steel / - Other, not further worked than cold-formed or cold-finished: / - - Other: / - - - Of a kind used for concrete reinforcement (rebars) |
| Unidad                 | kg                                                                                                                                                                                      |
| Generado               | 31/10/2026 12:52:23                                                                                                                                                                     |
| 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/72155091/">https://vietnamtariff.com/hs-code/72155091/</a>                                                                                   |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 22.5            | 22,5%                 | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K11308 |
| Preferencial (NMF)               | 15              | 15%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N11308 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q11308 |
| 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 |
| ATIGA          | 0         | 0%           | Arancel consolidado BT2026 | 2026                                   | D                                 | 126/2022/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 |
| 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 |
| CPTPP          | 2,7; M: 4 | 2,7% · M: 4% | Arancel consolidado BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA          | 5,4       | 5,4%         | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 5,4       | 5,4%         | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 10        | 10%          | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 10        | 10%          | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 10        | 10%          | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 10        | 10%          | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 10        | 10%          | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 10,9      | 10,9%        | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VCFTA          | 12        | 12%          | Arancel consolidado BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |

|         |    |               |                               |                                        |                       |                |                 |
|---------|----|---------------|-------------------------------|----------------------------------------|-----------------------|----------------|-----------------|
| VKFTA   | 15 | 15%           | Arancel consolidado<br>BT2026 | 2026                                   | VK                    | 125/2022/NĐ-CP | Ad valorem      |
| VIFTA   | 14 | 14%           | Arancel consolidado<br>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       |
| AKFTA   | 50 | 50%           | Arancel consolidado<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                    | 119/2022/NĐ-CP | Ad valorem      |
| AANZFTA | *  | * no eligible | Arancel consolidado<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                  | 121/2022/NĐ-CP | No eligible (*) |
| AHKFTA  | *  | * no eligible | Arancel consolidado<br>BT2026 | 2026                                   | AHK                   | 123/2022/NĐ-CP | No eligible (*) |
| AIFTA   | *  | * no eligible | Arancel consolidado<br>BT2026 | 01/01/2026 - 31/12/2026                | AI                    | 122/2022/NĐ-CP | No eligible (*) |

Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente    |
|-------|----------------------------------------|------|-----------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E10626 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E10577 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F10577 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G10577 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H10577 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I10577 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J10577 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E10629 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F10629 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G10629 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H10629 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I10629   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J10629   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E10630   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F10630   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G10630   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H10630   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I10630   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J10630   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 50              | AK!F10631   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | *               | AANZ!H10583 |
| AIFTA   | 30/12/2022                             | 2022 | *               | AI!F10589   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *               | AI!G10589   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *               | AI!H10589   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *               | AI!I10589   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *               | AI!J10589   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *               | AI!K10589   |
| VKFTA   | 2022                                   | 2022 | 15              | VK!E10616   |
| VKFTA   | 2023                                   | 2023 | 15              | VK!F10616   |
| VKFTA   | 2024                                   | 2024 | 15              | VK!G10616   |
| VKFTA   | 2025                                   | 2025 | 15              | VK!H10616   |
| VKFTA   | 2026                                   | 2026 | 15              | VK!I10616   |
| VKFTA   | 2027                                   | 2027 | 15              | VK!J10616   |
| VCFTA   | 2022                                   | 2022 | 15              | VC!D10667   |
| VCFTA   | 2023                                   | 2023 | 15              | VC!E10667   |
| VCFTA   | 2024                                   | 2024 | 12              | VC!F10667   |
| VCFTA   | 2025                                   | 2025 | 12              | VC!G10667   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 12              | VC!H10667    |
| VCFTA   | 2027    | 2027 | 12              | VC!I10667    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D10652   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E10652   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F10652   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G10652   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H10652   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I10652   |
| AHKFTA  | 2022    | 2022 | *               | AKH!D10652   |
| AHKFTA  | 2023    | 2023 | *               | AKH!E10652   |
| AHKFTA  | 2024    | 2024 | *               | AKH!F10652   |
| AHKFTA  | 2025    | 2025 | *               | AKH!G10652   |
| AHKFTA  | 2026    | 2026 | *               | AKH!H10652   |
| AHKFTA  | 2027    | 2027 | *               | AKH!I10652   |
| EVFTA   | 2022    | 2022 | 10,9            | EV-NK!D10669 |
| EVFTA   | 2023    | 2023 | 9,5             | EV-NK!E10669 |
| EVFTA   | 2024    | 2024 | 8,1             | EV-NK!F10669 |
| EVFTA   | 2025    | 2025 | 6,8             | EV-NK!G10669 |
| EVFTA   | 2026    | 2026 | 5,4             | EV-NK!H10669 |
| EVFTA   | 2027    | 2027 | 4               | EV-NK!I10669 |
| UKVFTA  | 2022    | 2022 | 10,9            | UKV!D10668   |
| UKVFTA  | 2023    | 2023 | 9,5             | UKV!E10668   |
| UKVFTA  | 2024    | 2024 | 8,1             | UKV!F10668   |
| UKVFTA  | 2025    | 2025 | 6,8             | UKV!G10668   |
| UKVFTA  | 2026    | 2026 | 5,4             | UKV!H10668   |
| UKVFTA  | 2027    | 2027 | 4               | UKV!I10668   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 9,5             | CPTPP!D10615   |
| CPTPP  | (II)    | 2022 (DERIVED) | 8,1             | CPTPP!E10615   |
| CPTPP  | (III)   | 2023 (DERIVED) | 6,8             | CPTPP!F10615   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 5,4             | CPTPP!G10615   |
| CPTPP  | (V)     | 2025 (DERIVED) | 4               | CPTPP!H10615   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 2,7             | CPTPP!I10615   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 1,3             | CPTPP!J10615   |
| RCEP A | 2022    | 2022           | 18              | RCEPT-A!D10652 |
| RCEP A | 2023    | 2023           | 16              | RCEPT-A!E10652 |
| RCEP A | 2024    | 2024           | 14              | RCEPT-A!F10652 |
| RCEP A | 2025    | 2025           | 12              | RCEPT-A!G10652 |
| RCEP A | 2026    | 2026           | 10              | RCEPT-A!H10652 |
| RCEP A | 2027    | 2027           | 8               | RCEPT-A!I10652 |
| RCEP B | 2022    | 2022           | 18              | B!D10652       |
| RCEP B | 2023    | 2023           | 16              | B!E10652       |
| RCEP B | 2024    | 2024           | 14              | B!F10652       |
| RCEP B | 2025    | 2025           | 12              | B!G10652       |
| RCEP B | 2026    | 2026           | 10              | B!H10652       |
| RCEP B | 2027    | 2027           | 8               | B!I10652       |
| RCEP C | 2022    | 2022           | 18              | C!D10652       |
| RCEP C | 2023    | 2023           | 16              | C!E10652       |
| RCEP C | 2024    | 2024           | 14              | C!F10652       |
| RCEP C | 2025    | 2025           | 12              | C!G10652       |
| RCEP C | 2026    | 2026           | 10              | C!H10652       |
| RCEP C | 2027    | 2027           | 8               | C!I10652       |
| RCEP D | 2022    | 2022           | 18,2            | D!D10651       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 16,4            | D!E10651 |
| RCEP D | 2024    | 2024 | 14,5            | D!F10651 |
| RCEP D | 2025    | 2025 | 12,7            | D!G10651 |
| RCEP D | 2026    | 2026 | 10,9            | D!H10651 |
| RCEP D | 2027    | 2027 | 9,1             | D!!10651 |
| RCEP E | 2022    | 2022 | 18              | E!D10655 |
| RCEP E | 2023    | 2023 | 16              | E!E10655 |
| RCEP E | 2024    | 2024 | 14              | E!F10655 |
| RCEP E | 2025    | 2025 | 12              | E!G10655 |
| RCEP E | 2026    | 2026 | 10              | E!H10655 |
| RCEP E | 2027    | 2027 | 8               | E!!10655 |
| RCEP F | 2022    | 2022 | 18              | F!D10652 |
| RCEP F | 2023    | 2023 | 16              | F!E10652 |
| RCEP F | 2024    | 2024 | 14              | F!F10652 |
| RCEP F | 2025    | 2025 | 12              | F!G10652 |
| RCEP F | 2026    | 2026 | 10              | F!H10652 |
| RCEP F | 2027    | 2027 | 8               | F!!10652 |
| VIFTA  | 2024    | 2024 | 18              | VI!F9856 |
| VIFTA  | 2025    | 2025 | 16              | VI!G9856 |
| VIFTA  | 2026    | 2026 | 14              | VI!H9856 |
| VIFTA  | 2027    | 2027 | 12              | VI!!9856 |

Asesoría y advertencias

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

|         |        |                                                            |                                                                                                                                                     |                                                                                                                |                |                                                                                                              |                                                         |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| DOC-001 | YELLOW | Specialised inspection                                     | Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCHN 2022)                                                                             |                                                                                                                | 2711/QĐ-BKHCHN | Prepare inspection/certification filings under the cited instruments before clearance.                       | Instrumento citado en la fuente; vigencia no verificada |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate                                  | The CPTPP cell "2,7; M: 4" has a general 2,7% and an "M:" 4% rate (commonly read as the Mexico schedule – verify).                                  |                                                                                                                | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.                                       | No verificado – requiere comprobación                   |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy                   | CPTPP: consolidated BT2026 shows "2,7; M: 4", the FTA schedule for period (VI) shows "2,7".                                                         |                                                                                                                | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate.                                      | No verificado – requiere comprobación                   |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | VKFTA 15%, AKFTA 50%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving. | MFN 15%                                                                                                        |                | 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 7215.50 has 3 lines; 7215.50.91 is distinguished from its siblings by: Of a kind used for concrete reinforcement (rebars).               | 7215.50.10 Containing by weight 0.6% or more of carbon, other than of circular cross-section; 7215.50.99 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                   |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 7215.50.91. 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 15% for 7215.50.91 was checked against BT2026 (cell BT2026!N11308), 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 hóa nhóm 2 (2711/QĐ-BKHCN 2022) |

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.