Vietnam Tariff Intelligence

Detalle del SA 7228.40.90

Código SA	7228.40.90
Descripción	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel / - Other bars and rods, not further worked than forged: / - - Other
Unidad	kg
Generado	05/11/2026 19:39:15
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/72284090/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11513
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N11513
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL1		BT2026!Q11513
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 BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/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
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VIFTA	0	0%	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	7.5	7,5%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	10	10%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E10840
ATIGA	2022	2022	0	AT!E10791
ATIGA	2023	2023	0	AT!F10791
ATIGA	2024	2024	0	AT!G10791
ATIGA	2025	2025	0	AT!H10791
ATIGA	2026	2026	0	AT!I10791
ATIGA	2027	2027	0	AT!J10791
AJCEP	30/12/2022 - 31/3/2023	2022	10	AJ!E10843
AJCEP	01/4/2023 - 31/3/2024	2023	10	AJ!F10843
AJCEP	01/4/2024 - 31/3/2025	2024	10	AJ!G10843
AJCEP	01/4/2025 - 31/3/2026	2025	10	AJ!H10843

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	10	AJ!I10843
AJCEP	01/4/2027 - 31/3/2028	2027	10	AJ!J10843
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10844
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10844
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10844
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10844
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10844
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10844
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10845
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10797
AIFTA	30/12/2022	2022	8	AI!F10803
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G10803
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H10803
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I10803
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J10803
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K10803
VKFTA	2022	2022	0	VK!E10830
VKFTA	2023	2023	0	VK!F10830
VKFTA	2024	2024	0	VK!G10830
VKFTA	2025	2025	0	VK!H10830
VKFTA	2026	2026	0	VK!I10830
VKFTA	2027	2027	0	VK!J10830
VCFTA	2022	2022	2	VC!D10881
VCFTA	2023	2023	1	VC!E10881
VCFTA	2024	2024	0	VC!F10881
VCFTA	2025	2025	0	VC!G10881

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H10881
VCFTA	2027	2027	0	VC!I10881
VN-EAEU	2022	2022	0	EAV!D10866
VN-EAEU	2023	2023	0	EAV!E10866
VN-EAEU	2024	2024	0	EAV!F10866
VN-EAEU	2025	2025	0	EAV!G10866
VN-EAEU	2026	2026	0	EAV!H10866
VN-EAEU	2027	2027	0	EAV!I10866
AHKFTA	2022	2022	0	AKH!D10866
AHKFTA	2023	2023	0	AKH!E10866
AHKFTA	2024	2024	0	AKH!F10866
AHKFTA	2025	2025	0	AKH!G10866
AHKFTA	2026	2026	0	AKH!H10866
AHKFTA	2027	2027	0	AKH!I10866
EVFTA	2022	2022	0	EV-NK!D10883
EVFTA	2023	2023	0	EV-NK!E10883
EVFTA	2024	2024	0	EV-NK!F10883
EVFTA	2025	2025	0	EV-NK!G10883
EVFTA	2026	2026	0	EV-NK!H10883
EVFTA	2027	2027	0	EV-NK!I10883
UKVFTA	2022	2022	0	UKV!D10882
UKVFTA	2023	2023	0	UKV!E10882
UKVFTA	2024	2024	0	UKV!F10882
UKVFTA	2025	2025	0	UKV!G10882
UKVFTA	2026	2026	0	UKV!H10882
UKVFTA	2027	2027	0	UKV!I10882

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10829
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10829
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10829
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10829
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10829
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10829
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10829
RCEP A	2022	2022	0	RCEPT-A!D10866
RCEP A	2023	2023	0	RCEPT-A!E10866
RCEP A	2024	2024	0	RCEPT-A!F10866
RCEP A	2025	2025	0	RCEPT-A!G10866
RCEP A	2026	2026	0	RCEPT-A!H10866
RCEP A	2027	2027	0	RCEPT-A!I10866
RCEP B	2022	2022	0	B!D10866
RCEP B	2023	2023	0	B!E10866
RCEP B	2024	2024	0	B!F10866
RCEP B	2025	2025	0	B!G10866
RCEP B	2026	2026	0	B!H10866
RCEP B	2027	2027	0	B!I10866
RCEP C	2022	2022	0	C!D10866
RCEP C	2023	2023	0	C!E10866
RCEP C	2024	2024	0	C!F10866
RCEP C	2025	2025	0	C!G10866
RCEP C	2026	2026	0	C!H10866
RCEP C	2027	2027	0	C!I10866
RCEP D	2022	2022	0	D!D10865

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E10865
RCEP D	2024	2024	0	D!F10865
RCEP D	2025	2025	0	D!G10865
RCEP D	2026	2026	0	D!H10865
RCEP D	2027	2027	0	D!I10865
RCEP E	2022	2022	0	E!D10869
RCEP E	2023	2023	0	E!E10869
RCEP E	2024	2024	0	E!F10869
RCEP E	2025	2025	0	E!G10869
RCEP E	2026	2026	0	E!H10869
RCEP E	2027	2027	0	E!I10869
RCEP F	2022	2022	0	F!D10866
RCEP F	2023	2023	0	F!E10866
RCEP F	2024	2024	0	F!F10866
RCEP F	2025	2025	0	F!G10866
RCEP F	2026	2026	0	F!H10866
RCEP F	2027	2027	0	F!I10866
VIFTA	2024	2024	0	VI!F10057
VIFTA	2025	2025	0	VI!G10057
VIFTA	2026	2026	0	VI!H10057
VIFTA	2027	2027	0	VI!I10057

Asesoría y advertencias

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

FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 7,5%, AJCEP 10%: 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.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7228.40 has 2 lines; 7228.40.90 is distinguished from its siblings by: Other.	7228.40.10 Of circular cross-section	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 "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. (Tham chiếu mã HS 6 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).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7228.40.90. 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 0% for 7228.40.90 was checked against BT2026 (cell BT2026!N11513), 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.