

Detalle del SA 7322.11.00

|                        |                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 7322.11.00                                                                                                                                                                                                                                                                                                                                                                   |
| Descripción            | Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor- driven fan or blower, and parts thereof, of iron or steel / - Radiators and parts thereof: / - - Of cast iron |
| Unidad                 | kg/chiếc                                                                                                                                                                                                                                                                                                                                                                     |
| Generado               | 31/10/2026 09:34:20                                                                                                                                                                                                                                                                                                                                                          |
| 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/73221100/">https://vietnamtariff.com/hs-code/73221100/</a>                                                                                                                                                                                                                                                                        |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 40.5            | 40,5%                 | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K11909 |
| Preferencial (NMF)               | 27              | 27%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N11909 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q11909 |
| 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 |
| AIFTA          | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/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 |
| 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 |
| 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 |
| AHKFTA  | 5    | 5%        | Arancel consolidado BT2026 | 2026 | AHK                   | 123/2022/NĐ-CP | Ad valorem |
| VIFTA   | 18.9 | 18,9%     | Arancel consolidado BT2026 | 2026 | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem |
| VCFTA   | 22   | 22%       | 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  |

### Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente    |
|-------|----------------------------------------|------|-----------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E11264 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E11207 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F11207 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G11207 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H11207 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I11207 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J11207 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E11259 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F11259 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G11259 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H11259 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I11259   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J11259   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E11260   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F11260   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G11260   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H11260   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I11260   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J11260   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F11263   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H11213 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F11219   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G11219   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H11219   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I11219   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J11219   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K11219   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E11250   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F11250   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G11250   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H11250   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I11250   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J11250   |
| VCFTA   | 2022                                   | 2022 | 28              | VC!D11297   |
| VCFTA   | 2023                                   | 2023 | 28              | VC!E11297   |
| VCFTA   | 2024                                   | 2024 | 22              | VC!F11297   |
| VCFTA   | 2025                                   | 2025 | 22              | VC!G11297   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 22              | VC!H11297    |
| VCFTA   | 2027    | 2027 | 22              | VC!I11297    |
| VN-EAEU | 2022    | 2022 | 7,4             | EAV!D11282   |
| VN-EAEU | 2023    | 2023 | 4,9             | EAV!E11282   |
| VN-EAEU | 2024    | 2024 | 2,5             | EAV!F11282   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G11282   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H11282   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I11282   |
| AHKFTA  | 2022    | 2022 | 16              | AKH!D11282   |
| AHKFTA  | 2023    | 2023 | 11              | AKH!E11282   |
| AHKFTA  | 2024    | 2024 | 11              | AKH!F11282   |
| AHKFTA  | 2025    | 2025 | 5               | AKH!G11282   |
| AHKFTA  | 2026    | 2026 | 5               | AKH!H11282   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I11282   |
| EVFTA   | 2022    | 2022 | 13,5            | EV-NK!D11299 |
| EVFTA   | 2023    | 2023 | 9               | EV-NK!E11299 |
| EVFTA   | 2024    | 2024 | 4,5             | EV-NK!F11299 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G11299 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H11299 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I11299 |
| UKVFTA  | 2022    | 2022 | 13,5            | UKV!D11298   |
| UKVFTA  | 2023    | 2023 | 9               | UKV!E11298   |
| UKVFTA  | 2024    | 2024 | 4,5             | UKV!F11298   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G11298   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H11298   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I11298   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D11245   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E11245   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F11245   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G11245   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H11245   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I11245   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J11245   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D11282 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E11282 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F11282 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G11282 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H11282 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I11282 |
| RCEP B | 2022    | 2022           | 0               | B!D11282       |
| RCEP B | 2023    | 2023           | 0               | B!E11282       |
| RCEP B | 2024    | 2024           | 0               | B!F11282       |
| RCEP B | 2025    | 2025           | 0               | B!G11282       |
| RCEP B | 2026    | 2026           | 0               | B!H11282       |
| RCEP B | 2027    | 2027           | 0               | B!I11282       |
| RCEP C | 2022    | 2022           | 0               | C!D11282       |
| RCEP C | 2023    | 2023           | 0               | C!E11282       |
| RCEP C | 2024    | 2024           | 0               | C!F11282       |
| RCEP C | 2025    | 2025           | 0               | C!G11282       |
| RCEP C | 2026    | 2026           | 0               | C!H11282       |
| RCEP C | 2027    | 2027           | 0               | C!I11282       |
| RCEP D | 2022    | 2022           | 0               | D!D11281       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | 0               | D!E11281  |
| RCEP D | 2024    | 2024 | 0               | D!F11281  |
| RCEP D | 2025    | 2025 | 0               | D!G11281  |
| RCEP D | 2026    | 2026 | 0               | D!H11281  |
| RCEP D | 2027    | 2027 | 0               | D!!11281  |
| RCEP E | 2022    | 2022 | 0               | E!D11285  |
| RCEP E | 2023    | 2023 | 0               | E!E11285  |
| RCEP E | 2024    | 2024 | 0               | E!F11285  |
| RCEP E | 2025    | 2025 | 0               | E!G11285  |
| RCEP E | 2026    | 2026 | 0               | E!H11285  |
| RCEP E | 2027    | 2027 | 0               | E!!11285  |
| RCEP F | 2022    | 2022 | 0               | F!D11282  |
| RCEP F | 2023    | 2023 | 0               | F!E11282  |
| RCEP F | 2024    | 2024 | 0               | F!F11282  |
| RCEP F | 2025    | 2025 | 0               | F!G11282  |
| RCEP F | 2026    | 2026 | 0               | F!H11282  |
| RCEP F | 2027    | 2027 | 0               | F!!11282  |
| VIFTA  | 2024    | 2024 | 24.3            | VI!F10450 |
| VIFTA  | 2025    | 2025 | 21.6            | VI!G10450 |
| VIFTA  | 2026    | 2026 | 18.9            | VI!H10450 |
| VIFTA  | 2027    | 2027 | 16.2            | VI!!10450 |

Asesoría y advertencias

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

|         |        |                                                            |                                                                                                       |  |                |                                                                                                          |                                               |
|---------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|--|----------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| 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 7322.11.00. 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 27% for 7322.11.00 was checked against BT2026 (cell BT2026!N11909), 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.