Vietnam Tariff Intelligence

Detalle del SA 7323.93.20

Código SA	7323.93.20
Descripción	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel / - Other: / - - Of stainless steel: / - - - Ashtrays
Unidad	kg/chiếc
Generado	04/11/2026 00:44:16
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/73239320/

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!K11922
Preferencial (NMF)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N11922
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11922
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 (-KH, TH)	0% (excepto KH, TH)	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)	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
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/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
AIFTA	5	5%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
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

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11278
ATIGA	2022	2022	0	AT!E11221
ATIGA	2023	2023	0	AT!F11221
ATIGA	2024	2024	0	AT!G11221
ATIGA	2025	2025	0	AT!H11221
ATIGA	2026	2026	0	AT!I11221
ATIGA	2027	2027	0	AT!J11221
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11273
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11273
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11273
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11273

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11273
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11273
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11274
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11274
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11274
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11274
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11274
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11274
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11277
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11227
AIFTA	30/12/2022	2022	5	AI!F11233
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G11233
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H11233
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I11233
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J11233
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K11233
VKFTA	2022	2022	0	VK!E11264
VKFTA	2023	2023	0	VK!F11264
VKFTA	2024	2024	0	VK!G11264
VKFTA	2025	2025	0	VK!H11264
VKFTA	2026	2026	0	VK!I11264
VKFTA	2027	2027	0	VK!J11264
VCFTA	2022	2022	5	VC!D11311
VCFTA	2023	2023	3	VC!E11311
VCFTA	2024	2024	0	VC!F11311
VCFTA	2025	2025	0	VC!G11311

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H11311
VCFTA	2027	2027	0	VC!I11311
VN-EAEU	2022	2022	0	EAV!D11296
VN-EAEU	2023	2023	0	EAV!E11296
VN-EAEU	2024	2024	0	EAV!F11296
VN-EAEU	2025	2025	0	EAV!G11296
VN-EAEU	2026	2026	0	EAV!H11296
VN-EAEU	2027	2027	0	EAV!I11296
AHKFTA	2022	2022	18	AKH!D11296
AHKFTA	2023	2023	12	AKH!E11296
AHKFTA	2024	2024	12	AKH!F11296
AHKFTA	2025	2025	6	AKH!G11296
AHKFTA	2026	2026	6	AKH!H11296
AHKFTA	2027	2027	0	AKH!I11296
EVFTA	2022	2022	15	EV-NK!D11313
EVFTA	2023	2023	10	EV-NK!E11313
EVFTA	2024	2024	5	EV-NK!F11313
EVFTA	2025	2025	0	EV-NK!G11313
EVFTA	2026	2026	0	EV-NK!H11313
EVFTA	2027	2027	0	EV-NK!I11313
UKVFTA	2022	2022	15	UKV!D11312
UKVFTA	2023	2023	10	UKV!E11312
UKVFTA	2024	2024	5	UKV!F11312
UKVFTA	2025	2025	0	UKV!G11312
UKVFTA	2026	2026	0	UKV!H11312
UKVFTA	2027	2027	0	UKV!I11312

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11259
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11259
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11259
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11259
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11259
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11259
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11259
RCEP A	2022	2022	27	RCEPT-A!D11296
RCEP A	2023	2023	24	RCEPT-A!E11296
RCEP A	2024	2024	21	RCEPT-A!F11296
RCEP A	2025	2025	18	RCEPT-A!G11296
RCEP A	2026	2026	15	RCEPT-A!H11296
RCEP A	2027	2027	12	RCEPT-A!I11296
RCEP B	2022	2022	27	B!D11296
RCEP B	2023	2023	24	B!E11296
RCEP B	2024	2024	21	B!F11296
RCEP B	2025	2025	18	B!G11296
RCEP B	2026	2026	15	B!H11296
RCEP B	2027	2027	12	B!I11296
RCEP C	2022	2022	27	C!D11296
RCEP C	2023	2023	24	C!E11296
RCEP C	2024	2024	21	C!F11296
RCEP C	2025	2025	18	C!G11296
RCEP C	2026	2026	15	C!H11296
RCEP C	2027	2027	12	C!I11296
RCEP D	2022	2022	27,3	D!D11295

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	24,5	D!E11295
RCEP D	2024	2024	21,8	D!F11295
RCEP D	2025	2025	19,1	D!G11295
RCEP D	2026	2026	16,4	D!H11295
RCEP D	2027	2027	13,6	D!I11295
RCEP E	2022	2022	27	E!D11299
RCEP E	2023	2023	24	E!E11299
RCEP E	2024	2024	21	E!F11299
RCEP E	2025	2025	18	E!G11299
RCEP E	2026	2026	15	E!H11299
RCEP E	2027	2027	12	E!I11299
RCEP F	2022	2022	27	F!D11296
RCEP F	2023	2023	24	F!E11296
RCEP F	2024	2024	21	F!F11296
RCEP F	2025	2025	18	F!G11296
RCEP F	2026	2026	15	F!H11296
RCEP F	2027	2027	12	F!I11296
VIFTA	2024	2024	25,7	VI!F10463
VIFTA	2025	2025	21.4	VI!G10463
VIFTA	2026	2026	17.1	VI!H10463
VIFTA	2027	2027	12.9	VI!I10463

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): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7323.93 has 3 lines; 7323.93.20 is distinguished from its siblings by: Ashtrays.	7323.93.10 Kitchenware; 7323.93.90 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 7323.93.20. 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 7323.93.20 was checked against BT2026 (cell BT2026!N11922), 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)
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.