Vietnam Tariff Intelligence

Detalle del SA 7615.10.90

Código SA	7615.10.90
Descripción	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium / - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: / - - Other
Unidad	kg/chiếc
Generado	03/11/2026 23:41:39
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/76151090/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	33	33%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12279
Preferencial (NMF)	22	22%	26/2023/NĐ-CP	2023-07-15	BT2026!N12279
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL1		BT2026!Q12279
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12279
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
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH)	0% (excepto KH)	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-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
VCFTA	2	2%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	2,7	2,7%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,7	2,7%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	11	11%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	11	11%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo C)	11	11%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	11	11%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	11	11%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	12	12%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	15.4	15,4%	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	22.5	22,5%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E11627
ATIGA	2022	2022	0	AT!E11570
ATIGA	2023	2023	0	AT!F11570
ATIGA	2024	2024	0	AT!G11570
ATIGA	2025	2025	0	AT!H11570
ATIGA	2026	2026	0	AT!I11570
ATIGA	2027	2027	0	AT!J11570
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11622
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11622
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11622
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11622

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11622
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11622
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E11623
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F11623
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11623
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11623
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11623
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11623
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11626
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11576
AIFTA	30/12/2022	2022	24	AI!F11582
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G11582
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H11582
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I11582
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J11582
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K11582
VKFTA	2022	2022	0	VK!E11615
VKFTA	2023	2023	0	VK!F11615
VKFTA	2024	2024	0	VK!G11615
VKFTA	2025	2025	0	VK!H11615
VKFTA	2026	2026	0	VK!I11615
VKFTA	2027	2027	0	VK!J11615
VCFTA	2022	2022	10	VC!D11660
VCFTA	2023	2023	8	VC!E11660
VCFTA	2024	2024	6	VC!F11660
VCFTA	2025	2025	4	VC!G11660

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	2	VC!H11660
VCFTA	2027	2027	0	VC!I11660
VN-EAEU	2022	2022	6	EAV!D11645
VN-EAEU	2023	2023	4	EAV!E11645
VN-EAEU	2024	2024	2	EAV!F11645
VN-EAEU	2025	2025	0	EAV!G11645
VN-EAEU	2026	2026	0	EAV!H11645
VN-EAEU	2027	2027	0	EAV!I11645
AHKFTA	2022	2022	13	AKH!D11645
AHKFTA	2023	2023	9	AKH!E11645
AHKFTA	2024	2024	9	AKH!F11645
AHKFTA	2025	2025	4	AKH!G11645
AHKFTA	2026	2026	4	AKH!H11645
AHKFTA	2027	2027	0	AKH!I11645
EVFTA	2022	2022	13,7	EV-NK!D11662
EVFTA	2023	2023	11	EV-NK!E11662
EVFTA	2024	2024	8,2	EV-NK!F11662
EVFTA	2025	2025	5,5	EV-NK!G11662
EVFTA	2026	2026	2,7	EV-NK!H11662
EVFTA	2027	2027	0	EV-NK!I11662
UKVFTA	2022	2022	13,7	UKV!D11661
UKVFTA	2023	2023	11	UKV!E11661
UKVFTA	2024	2024	8,2	UKV!F11661
UKVFTA	2025	2025	5,5	UKV!G11661
UKVFTA	2026	2026	2,7	UKV!H11661
UKVFTA	2027	2027	0	UKV!I11661

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11608
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11608
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11608
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11608
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11608
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11608
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11608
RCEP A	2022	2022	19,8	RCEPT-A!D11645
RCEP A	2023	2023	17,6	RCEPT-A!E11645
RCEP A	2024	2024	15,4	RCEPT-A!F11645
RCEP A	2025	2025	13,2	RCEPT-A!G11645
RCEP A	2026	2026	11	RCEPT-A!H11645
RCEP A	2027	2027	8,8	RCEPT-A!I11645
RCEP B	2022	2022	19,8	B!D11645
RCEP B	2023	2023	17,6	B!E11645
RCEP B	2024	2024	15,4	B!F11645
RCEP B	2025	2025	13,2	B!G11645
RCEP B	2026	2026	11	B!H11645
RCEP B	2027	2027	8,8	B!I11645
RCEP C	2022	2022	19,8	C!D11645
RCEP C	2023	2023	17,6	C!E11645
RCEP C	2024	2024	15,4	C!F11645
RCEP C	2025	2025	13,2	C!G11645
RCEP C	2026	2026	11	C!H11645
RCEP C	2027	2027	8,8	C!I11645
RCEP D	2022	2022	20	D!D11644

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	18	D!E11644
RCEP D	2024	2024	16	D!F11644
RCEP D	2025	2025	14	D!G11644
RCEP D	2026	2026	12	D!H11644
RCEP D	2027	2027	10	D!I11644
RCEP E	2022	2022	19,8	E!D11648
RCEP E	2023	2023	17,6	E!E11648
RCEP E	2024	2024	15,4	E!F11648
RCEP E	2025	2025	13,2	E!G11648
RCEP E	2026	2026	11	E!H11648
RCEP E	2027	2027	8,8	E!I11648
RCEP F	2022	2022	19,8	F!D11645
RCEP F	2023	2023	17,6	F!E11645
RCEP F	2024	2024	15,4	F!F11645
RCEP F	2025	2025	13,2	F!G11645
RCEP F	2026	2026	11	F!H11645
RCEP F	2027	2027	8,8	F!I11645
VIFTA	2024	2024	19.8	VI!F10772
VIFTA	2025	2025	17.6	VI!G10772
VIFTA	2026	2026	15.4	VI!H10772
VIFTA	2027	2027	13.2	VI!I10772

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): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 22,5%: the preferential rate is equal to or higher than the MFN rate (22%) in the source tariff – claiming the FTA brings no saving.	MFN 22%		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 7615.10 has 2 lines; 7615.10.90 is distinguished from its siblings by: Other.	7615.10.10 Pot scourers and scouring or polishing pads, gloves and the like	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: Nhôm > Kim loại quý. (Tham chiếu mã HS 2 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 7615.10.90. 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 22% for 7615.10.90 was checked against BT2026 (cell BT2026!N12279), 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)
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/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.