

Detalle del SA 0210.99.20

|                        |                                                                                                                                                                                                                       |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 0210.99.20                                                                                                                                                                                                            |
| Descripción            | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal / - Other, including edible flours and meals of meat or meat offal: / - - Other: / - - - Dried pork skin |
| Unidad                 | kg                                                                                                                                                                                                                    |
| Generado               | 30/10/2026 19:14:12                                                                                                                                                                                                   |
| 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/02109920/">https://vietnamtariff.com/hs-code/02109920/</a>                                                                                                                 |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel                       | Base jurídica  | vigente    | Fuente      |
|----------------------------------|-----------------|-------------------------------|----------------|------------|-------------|
| Derecho de importación ordinario | 30              | 30%                           | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K227 |
| Preferencial (NMF)               | 20              | 20%                           | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N227 |
| IVA                              | */5/8/10        | * / 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q227 |
| 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(-LA ) | 0% (excepto LA) | 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 |
| 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 |
| EVFTA          | 2,5     | 2,5%            | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 2,5     | 2,5%            | 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) | 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 |
| VIFTA          | 20   | 20%       | 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!E226 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E227 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F227 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G227 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H227 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I227 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J227 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1               | AJ!E229 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F229 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G229 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H229 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente    |
|---------|----------------------------------------|------|-----------------|-----------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I229   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J229   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 2.5             | VJ!E227   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 1               | VJ!F227   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G227   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H227   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I227   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J227   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F227   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H226 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F229   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G229   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H229   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I229   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J229   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K229   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E227   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F227   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G227   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H227   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I227   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J227   |
| VCFTA   | 2022                                   | 2022 | 4               | VC!D228   |
| VCFTA   | 2023                                   | 2023 | 2               | VC!E228   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F228   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G228   |

| FTA     | Periodo | Año  | Valor de origen | Fuente     |
|---------|---------|------|-----------------|------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H228    |
| VCFTA   | 2027    | 2027 | 0               | VC!I228    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D229   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E229   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F229   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G229   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H229   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I229   |
| AHKFTA  | 2022    | 2022 | 12              | AKH!D228   |
| AHKFTA  | 2023    | 2023 | 8               | AKH!E228   |
| AHKFTA  | 2024    | 2024 | 8               | AKH!F228   |
| AHKFTA  | 2025    | 2025 | 4               | AKH!G228   |
| AHKFTA  | 2026    | 2026 | 4               | AKH!H228   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I228   |
| EVFTA   | 2022    | 2022 | 12,5            | EV-NK!D226 |
| EVFTA   | 2023    | 2023 | 10              | EV-NK!E226 |
| EVFTA   | 2024    | 2024 | 7,5             | EV-NK!F226 |
| EVFTA   | 2025    | 2025 | 5               | EV-NK!G226 |
| EVFTA   | 2026    | 2026 | 2,5             | EV-NK!H226 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I226 |
| UKVFTA  | 2022    | 2022 | 12,5            | UKV!D228   |
| UKVFTA  | 2023    | 2023 | 10              | UKV!E228   |
| UKVFTA  | 2024    | 2024 | 7,5             | UKV!F228   |
| UKVFTA  | 2025    | 2025 | 5               | UKV!G228   |
| UKVFTA  | 2026    | 2026 | 2,5             | UKV!H228   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I228   |

| FTA    | Periodo | Año            | Valor de origen | Fuente       |
|--------|---------|----------------|-----------------|--------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 10              | CPTPP!D228   |
| CPTPP  | (II)    | 2022 (DERIVED) | 7,5             | CPTPP!E228   |
| CPTPP  | (III)   | 2023 (DERIVED) | 5               | CPTPP!F228   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 2,5             | CPTPP!G228   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H228   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I228   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J228   |
| RCEP A | 2022    | 2022           | 18              | RCEPT-A!D227 |
| RCEP A | 2023    | 2023           | 16              | RCEPT-A!E227 |
| RCEP A | 2024    | 2024           | 14              | RCEPT-A!F227 |
| RCEP A | 2025    | 2025           | 12              | RCEPT-A!G227 |
| RCEP A | 2026    | 2026           | 10              | RCEPT-A!H227 |
| RCEP A | 2027    | 2027           | 8               | RCEPT-A!I227 |
| RCEP B | 2022    | 2022           | 18              | B!D227       |
| RCEP B | 2023    | 2023           | 16              | B!E227       |
| RCEP B | 2024    | 2024           | 14              | B!F227       |
| RCEP B | 2025    | 2025           | 12              | B!G227       |
| RCEP B | 2026    | 2026           | 10              | B!H227       |
| RCEP B | 2027    | 2027           | 8               | B!I227       |
| RCEP C | 2022    | 2022           | 18              | C!D227       |
| RCEP C | 2023    | 2023           | 16              | C!E227       |
| RCEP C | 2024    | 2024           | 14              | C!F227       |
| RCEP C | 2025    | 2025           | 12              | C!G227       |
| RCEP C | 2026    | 2026           | 10              | C!H227       |
| RCEP C | 2027    | 2027           | 8               | C!I227       |
| RCEP D | 2022    | 2022           | 18,2            | D!D227       |

| FTA    | Periodo | Año  | Valor de origen | Fuente  |
|--------|---------|------|-----------------|---------|
| RCEP D | 2023    | 2023 | 16,4            | D!E227  |
| RCEP D | 2024    | 2024 | 14,5            | D!F227  |
| RCEP D | 2025    | 2025 | 12,7            | D!G227  |
| RCEP D | 2026    | 2026 | 10,9            | D!H227  |
| RCEP D | 2027    | 2027 | 9,1             | D!I227  |
| RCEP E | 2022    | 2022 | 18              | E!D227  |
| RCEP E | 2023    | 2023 | 16              | E!E227  |
| RCEP E | 2024    | 2024 | 14              | E!F227  |
| RCEP E | 2025    | 2025 | 12              | E!G227  |
| RCEP E | 2026    | 2026 | 10              | E!H227  |
| RCEP E | 2027    | 2027 | 8               | E!I227  |
| RCEP F | 2022    | 2022 | 18              | F!D227  |
| RCEP F | 2023    | 2023 | 16              | F!E227  |
| RCEP F | 2024    | 2024 | 14              | F!F227  |
| RCEP F | 2025    | 2025 | 12              | F!G227  |
| RCEP F | 2026    | 2026 | 10              | F!H227  |
| RCEP F | 2027    | 2027 | 8               | F!I227  |
| VIFTA  | 2024    | 2024 | 20              | VI!F211 |
| VIFTA  | 2025    | 2025 | 20              | VI!G211 |
| VIFTA  | 2026    | 2026 | 20              | VI!H211 |
| VIFTA  | 2027    | 2027 | 20              | VI!I211 |

Asesoría y advertencias

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

|         |        |                                                            |                                                                                                                                          |                                                         |                    |                                                                                                              |                                                         |
|---------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| DOC-003 | YELLOW | Quarantine                                                 | Item policy (source, Vietnamese): Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)                            |                                                         | 01/2024/TT-BNNPTNT | Register for animal/plant quarantine as required.                                                            | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20%                                                 |                    | 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 0210.99 has 3 lines; 0210.99.20 is distinguished from its siblings by: Dried pork skin.                                       | 0210.99.10 Freeze-dried diced chicken; 0210.99.90 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 "*5/8/10".                                                                                                          |                                                         | 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 0210.99.20. 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 20% for 0210.99.20 was checked against BT2026 (cell BT2026!N227), 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                                                      |
|-----------------------------------------------------------------------------|
| Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1) |

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.