

Detalle del SA 0709.52.00

|                        |                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 0709.52.00                                                                                                                                    |
| Descripción            | Other vegetables, fresh or chilled / - Mushrooms and truffles: / - - Mushrooms of the genus Boletus                                           |
| Unidad                 | kg                                                                                                                                            |
| Generado               | 31/10/2026 04:29:53                                                                                                                           |
| 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/07095200/">https://vietnamtariff.com/hs-code/07095200/</a>                                         |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel                       | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|-------------------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 22.5            | 22,5%                         | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1088 |
| Preferencial (NMF)               | 15              | 15%                           | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N1088 |
| IVA                              | */5/8/10        | * / 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1088 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ             | 121/2022/NĐ-CP | Ad valorem |

| FTA            | Valor de origen | Arancel | Base de datos              | Periodo                                | Prueba de origen                  | Base jurídica  | Estado     |
|----------------|-----------------|---------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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 |
| VCFTA          | 0               | 0%      | Arancel consolidado BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |

| FTA     | Valor de origen | Arancel       | Base de datos              | Periodo               | Prueba de origen      | Base jurídica  | Estado          |
|---------|-----------------|---------------|----------------------------|-----------------------|-----------------------|----------------|-----------------|
| VJEPA   | 0               | 0%            | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/ND-CP | Ad valorem      |
| VKFTA   | 0               | 0%            | Arancel consolidado BT2026 | 2026                  | VK                    | 125/2022/ND-CP | Ad valorem      |
| VN-EAEU | 0               | 0%            | Arancel consolidado BT2026 | 2026                  | EAV                   | 113/2022/ND-CP | Ad valorem      |
| VN-LAO  | 0               | 0%            | Arancel consolidado BT2026 |                       | S                     | 206/2025/ND-CP | Ad valorem      |
| AHKFTA  | 3               | 3%            | Arancel consolidado BT2026 | 2026                  | AHK                   | 123/2022/ND-CP | Ad valorem      |
| VN-CAM  |                 | Sin datos     | Sin datos                  |                       | S                     | 56/2026/ND-CP  | Sin datos       |
| VNCU    |                 | Sin datos     | Sin datos                  |                       | VNCB · Form VC (Cuba) | 114/2022/ND-CP | Sin datos       |
| VIFTA   | *               | * no elegible | Arancel consolidado BT2026 | 2026                  | Form VI (verify)      | 131/2024/ND-CP | No elegible (*) |

Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente    |
|-------|----------------------------------------|------|-----------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E1076  |
| ATIGA | 2022                                   | 2022 | 0               | AT!E1077  |
| ATIGA | 2023                                   | 2023 | 0               | AT!F1077  |
| ATIGA | 2024                                   | 2024 | 0               | AT!G1077  |
| ATIGA | 2025                                   | 2025 | 0               | AT!H1077  |
| ATIGA | 2026                                   | 2026 | 0               | AT!!I1077 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J1077  |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E1079  |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F1079  |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G1079  |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H1079   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I1079   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J1079   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E1081   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F1081   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G1081   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H1081   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I1081   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J1081   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F1083   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H1078 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F1079   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G1079   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H1079   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I1079   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J1079   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K1079   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E1077   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F1077   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G1077   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H1077   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I1077   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J1077   |
| VCFTA   | 2022                                   | 2022 | 3               | VC!D1088   |
| VCFTA   | 2023                                   | 2023 | 1               | VC!E1088   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F1088   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2025    | 2025 | 0               | VC!G1088    |
| VCFTA   | 2026    | 2026 | 0               | VC!H1088    |
| VCFTA   | 2027    | 2027 | 0               | VC!I1088    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D1085   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E1085   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F1085   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G1085   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H1085   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I1085   |
| AHKFTA  | 2022    | 2022 | 9               | AKH!D1095   |
| AHKFTA  | 2023    | 2023 | 6               | AKH!E1095   |
| AHKFTA  | 2024    | 2024 | 6               | AKH!F1095   |
| AHKFTA  | 2025    | 2025 | 3               | AKH!G1095   |
| AHKFTA  | 2026    | 2026 | 3               | AKH!H1095   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I1095   |
| EVFTA   | 2022    | 2022 | 7,5             | EV-NK!D1078 |
| EVFTA   | 2023    | 2023 | 5               | EV-NK!E1078 |
| EVFTA   | 2024    | 2024 | 2,5             | EV-NK!F1078 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G1078 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H1078 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I1078 |
| UKVFTA  | 2022    | 2022 | 7,5             | UKV!D1080   |
| UKVFTA  | 2023    | 2023 | 5               | UKV!E1080   |
| UKVFTA  | 2024    | 2024 | 2,5             | UKV!F1080   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G1080   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H1080   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| UKVFTA | 2027    | 2027           | 0               | UKV!!I1080    |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D1078   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E1078   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F1078   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G1078   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H1078   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I1078   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J1078   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D1081 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E1081 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F1081 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G1081 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H1081 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I1081 |
| RCEP B | 2022    | 2022           | 0               | B!D1081       |
| RCEP B | 2023    | 2023           | 0               | B!E1081       |
| RCEP B | 2024    | 2024           | 0               | B!F1081       |
| RCEP B | 2025    | 2025           | 0               | B!G1081       |
| RCEP B | 2026    | 2026           | 0               | B!H1081       |
| RCEP B | 2027    | 2027           | 0               | B!I1081       |
| RCEP C | 2022    | 2022           | 0               | C!D1081       |
| RCEP C | 2023    | 2023           | 0               | C!E1081       |
| RCEP C | 2024    | 2024           | 0               | C!F1081       |
| RCEP C | 2025    | 2025           | 0               | C!G1081       |
| RCEP C | 2026    | 2026           | 0               | C!H1081       |
| RCEP C | 2027    | 2027           | 0               | C!I1081       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2022    | 2022 | 0               | D!D1081  |
| RCEP D | 2023    | 2023 | 0               | D!E1081  |
| RCEP D | 2024    | 2024 | 0               | D!F1081  |
| RCEP D | 2025    | 2025 | 0               | D!G1081  |
| RCEP D | 2026    | 2026 | 0               | D!H1081  |
| RCEP D | 2027    | 2027 | 0               | D!I1081  |
| RCEP E | 2022    | 2022 | 0               | E!D1082  |
| RCEP E | 2023    | 2023 | 0               | E!E1082  |
| RCEP E | 2024    | 2024 | 0               | E!F1082  |
| RCEP E | 2025    | 2025 | 0               | E!G1082  |
| RCEP E | 2026    | 2026 | 0               | E!H1082  |
| RCEP E | 2027    | 2027 | 0               | E!I1082  |
| RCEP F | 2022    | 2022 | 0               | F!D1081  |
| RCEP F | 2023    | 2023 | 0               | F!E1081  |
| RCEP F | 2024    | 2024 | 0               | F!F1081  |
| RCEP F | 2025    | 2025 | 0               | F!G1081  |
| RCEP F | 2026    | 2026 | 0               | F!H1081  |
| RCEP F | 2027    | 2027 | 0               | F!I1081  |
| VIFTA  | 2024    | 2024 | *               | VI!F1037 |
| VIFTA  | 2025    | 2025 | *               | VI!G1037 |
| VIFTA  | 2026    | 2026 | *               | VI!H1037 |
| VIFTA  | 2027    | 2027 | *               | VI!I1037 |

Asesoría y advertencias

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

|         |        |                                                            |                                                                                                                                                    |                 |                                |                                                                                                          |                                                         |
|---------|--------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|--------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| 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-004  | YELLOW | HS code introduced in the 2023 nomenclature                | 0709.52.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.            | MOI: 0709.52.00 | 31/2022/TT-BTC                 | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.  | 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 0709.52.00. 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 15% for 0709.52.00 was checked against BT2026 (cell BT2026!N1088), 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 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.