

Detalle del SA 0714.30.90

|                        |                                                                                                                                                                                                                                                                    |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 0714.30.90                                                                                                                                                                                                                                                         |
| Descripción            | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith / - Yams (Dioscorea spp.): / - - Other |
| Unidad                 | kg                                                                                                                                                                                                                                                                 |
| Generado               | 01/11/2026 13:39:49                                                                                                                                                                                                                                                |
| 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/07143090/">https://vietnamtariff.com/hs-code/07143090/</a>                                                                                                                                                              |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel                       | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|-------------------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 15              | 15%                           | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1205 |
| Preferencial (NMF)               | 10              | 10%                           | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N1205 |
| IVA                              | *5/8/10         | * / 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1205 |
| 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 |
| AHKFTA         | 0      | 0%              | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/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 |
| 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<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem         |
| VJEPA   | 0 | 0%            | Arancel consolidado<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem         |
| VKFTA   | 0 | 0%            | Arancel consolidado<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem         |
| VN-EAEU | 0 | 0%            | Arancel consolidado<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem         |
| VN-LAO  | 0 | 0%            | Arancel consolidado<br>BT2026 |                       | S                     | 206/2025/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          |
| VIFTA   | * | * no elegible | Arancel consolidado<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | No elegible<br>(*) |

Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente   |
|-------|----------------------------------------|------|-----------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E1198 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E1199 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F1199 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G1199 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H1199 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I1199 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J1199 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E1201 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F1201 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G1201 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H1201 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I1201   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J1201   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E1203   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F1203   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G1203   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H1203   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I1203   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J1203   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F1205   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H1201 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F1201   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G1201   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H1201   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I1201   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J1201   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K1201   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E1199   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F1199   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G1199   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H1199   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I1199   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J1199   |
| VCFTA   | 2022                                   | 2022 | 2               | VC!D1210   |
| VCFTA   | 2023                                   | 2023 | 1               | VC!E1210   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F1210   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G1210   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H1210    |
| VCFTA   | 2027    | 2027 | 0               | VC!I1210    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D1207   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E1207   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F1207   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G1207   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H1207   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I1207   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D1217   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E1217   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F1217   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G1217   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H1217   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I1217   |
| EVFTA   | 2022    | 2022 | 5               | EV-NK!D1200 |
| EVFTA   | 2023    | 2023 | 3,3             | EV-NK!E1200 |
| EVFTA   | 2024    | 2024 | 1,6             | EV-NK!F1200 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G1200 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H1200 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I1200 |
| UKVFTA  | 2022    | 2022 | 5               | UKV!D1202   |
| UKVFTA  | 2023    | 2023 | 3,3             | UKV!E1202   |
| UKVFTA  | 2024    | 2024 | 1,6             | UKV!F1202   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G1202   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H1202   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I1202   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D1200   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E1200   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F1200   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G1200   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H1200   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I1200   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J1200   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D1203 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E1203 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F1203 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G1203 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H1203 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I1203 |
| RCEP B | 2022    | 2022           | 0               | B!D1203       |
| RCEP B | 2023    | 2023           | 0               | B!E1203       |
| RCEP B | 2024    | 2024           | 0               | B!F1203       |
| RCEP B | 2025    | 2025           | 0               | B!G1203       |
| RCEP B | 2026    | 2026           | 0               | B!H1203       |
| RCEP B | 2027    | 2027           | 0               | B!I1203       |
| RCEP C | 2022    | 2022           | 0               | C!D1203       |
| RCEP C | 2023    | 2023           | 0               | C!E1203       |
| RCEP C | 2024    | 2024           | 0               | C!F1203       |
| RCEP C | 2025    | 2025           | 0               | C!G1203       |
| RCEP C | 2026    | 2026           | 0               | C!H1203       |
| RCEP C | 2027    | 2027           | 0               | C!I1203       |
| RCEP D | 2022    | 2022           | 0               | D!D1203       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 0               | D!E1203  |
| RCEP D | 2024    | 2024 | 0               | D!F1203  |
| RCEP D | 2025    | 2025 | 0               | D!G1203  |
| RCEP D | 2026    | 2026 | 0               | D!H1203  |
| RCEP D | 2027    | 2027 | 0               | D!I1203  |
| RCEP E | 2022    | 2022 | 0               | E!D1204  |
| RCEP E | 2023    | 2023 | 0               | E!E1204  |
| RCEP E | 2024    | 2024 | 0               | E!F1204  |
| RCEP E | 2025    | 2025 | 0               | E!G1204  |
| RCEP E | 2026    | 2026 | 0               | E!H1204  |
| RCEP E | 2027    | 2027 | 0               | E!I1204  |
| RCEP F | 2022    | 2022 | 0               | F!D1203  |
| RCEP F | 2023    | 2023 | 0               | F!E1203  |
| RCEP F | 2024    | 2024 | 0               | F!F1203  |
| RCEP F | 2025    | 2025 | 0               | F!G1203  |
| RCEP F | 2026    | 2026 | 0               | F!H1203  |
| RCEP F | 2027    | 2027 | 0               | F!I1203  |
| VIFTA  | 2024    | 2024 | *               | VI!F1154 |
| VIFTA  | 2025    | 2025 | *               | VI!G1154 |
| VIFTA  | 2026    | 2026 | *               | VI!H1154 |
| VIFTA  | 2027    | 2027 | *               | VI!I1154 |

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): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)                                                                       |                   | 01/2024/TT-BNNPTNT             | Register for animal/plant quarantine as required.                                                        | 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 0714.30 has 2 lines; 0714.30.90 is distinguished from its siblings by: Other.                                                           | 0714.30.10 Frozen | 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 0714.30.90. 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 10% for 0714.30.90 was checked against BT2026 (cell BT2026!N1205), 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 ) |
| Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)                                                                       |

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.