Vietnam Tariff Intelligence

Detalle del SA 0805.22.00

Código SA	0805.22.00
Descripción	Citrus fruit, fresh or dried / - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: / - - Clementines
Unidad	kg
Generado	03/11/2026 15:20:46
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/08052200/

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!K1296
Preferencial (NMF)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1296
IVA	*/5/8/10	* / 5 / 8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1296
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(-ID, LA, KR)	0% (excepto ID, LA, KR)	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
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
VNCU	0	0%	Arancel consolidado BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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
VCFTA	16	16%	Arancel consolidado BT2026	2026	VC	112/2022/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

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1286
ATIGA	2022	2022	0	AT!E1287
ATIGA	2023	2023	0	AT!F1287
ATIGA	2024	2024	0	AT!G1287
ATIGA	2025	2025	0	AT!H1287
ATIGA	2026	2026	0	AT!I1287
ATIGA	2027	2027	0	AT!J1287
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1289
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1289
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1289
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1289

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1289
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1289
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1291
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1291
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1291
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1291
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1291
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1291
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1293
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1289
AIFTA	30/12/2022	2022	0	AI!F1289
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1289
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1289
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1289
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1289
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1289
VKFTA	2022	2022	0	VK!E1287
VKFTA	2023	2023	0	VK!F1287
VKFTA	2024	2024	0	VK!G1287
VKFTA	2025	2025	0	VK!H1287
VKFTA	2026	2026	0	VK!I1287
VKFTA	2027	2027	0	VK!J1287
VCFTA	2022	2022	19	VC!D1298
VCFTA	2023	2023	17	VC!E1298
VCFTA	2024	2024	16	VC!F1298
VCFTA	2025	2025	16	VC!G1298

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	16	VC!H1298
VCFTA	2027	2027	16	VC!I1298
VN-EAEU	2022	2022	0	EAV!D1295
VN-EAEU	2023	2023	0	EAV!E1295
VN-EAEU	2024	2024	0	EAV!F1295
VN-EAEU	2025	2025	0	EAV!G1295
VN-EAEU	2026	2026	0	EAV!H1295
VN-EAEU	2027	2027	0	EAV!I1295
VNCU	2022	2022	0	VNCU!D250
VNCU	2023 - 2027		0	VNCU!E250
AHKFTA	2022	2022	18	AKH!D1305
AHKFTA	2023	2023	12	AKH!E1305
AHKFTA	2024	2024	12	AKH!F1305
AHKFTA	2025	2025	6	AKH!G1305
AHKFTA	2026	2026	6	AKH!H1305
AHKFTA	2027	2027	0	AKH!I1305
EVFTA	2022	2022	7,5	EV-NK!D1288
EVFTA	2023	2023	0	EV-NK!E1288
EVFTA	2024	2024	0	EV-NK!F1288
EVFTA	2025	2025	0	EV-NK!G1288
EVFTA	2026	2026	0	EV-NK!H1288
EVFTA	2027	2027	0	EV-NK!I1288
UKVFTA	2022	2022	7,5	UKV!D1290
UKVFTA	2023	2023	0	UKV!E1290
UKVFTA	2024	2024	0	UKV!F1290
UKVFTA	2025	2025	0	UKV!G1290

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2026	2026	0	UKV!H1290
UKVFTA	2027	2027	0	UKV!I1290
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1288
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1288
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1288
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1288
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1288
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1288
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1288
RCEP A	2022	2022	27	RCEPT-A!D1291
RCEP A	2023	2023	24	RCEPT-A!E1291
RCEP A	2024	2024	21	RCEPT-A!F1291
RCEP A	2025	2025	18	RCEPT-A!G1291
RCEP A	2026	2026	15	RCEPT-A!H1291
RCEP A	2027	2027	12	RCEPT-A!I1291
RCEP B	2022	2022	27	B!D1291
RCEP B	2023	2023	24	B!E1291
RCEP B	2024	2024	21	B!F1291
RCEP B	2025	2025	18	B!G1291
RCEP B	2026	2026	15	B!H1291
RCEP B	2027	2027	12	B!I1291
RCEP C	2022	2022	27	C!D1291
RCEP C	2023	2023	24	C!E1291
RCEP C	2024	2024	21	C!F1291
RCEP C	2025	2025	18	C!G1291
RCEP C	2026	2026	15	C!H1291

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2027	2027	12	C!I1291
RCEP D	2022	2022	27,3	D!D1291
RCEP D	2023	2023	24,5	D!E1291
RCEP D	2024	2024	21,8	D!F1291
RCEP D	2025	2025	19,1	D!G1291
RCEP D	2026	2026	16,4	D!H1291
RCEP D	2027	2027	13,6	D!I1291
RCEP E	2022	2022	27	E!D1292
RCEP E	2023	2023	24	E!E1292
RCEP E	2024	2024	21	E!F1292
RCEP E	2025	2025	18	E!G1292
RCEP E	2026	2026	15	E!H1292
RCEP E	2027	2027	12	E!I1292
RCEP F	2022	2022	27	F!D1291
RCEP F	2023	2023	24	F!E1291
RCEP F	2024	2024	21	F!F1291
RCEP F	2025	2025	18	F!G1291
RCEP F	2026	2026	15	F!H1291
RCEP F	2027	2027	12	F!I1291
VIFTA	2024	2024	25.7	VI!F1238
VIFTA	2025	2025	21.4	VI!G1238
VIFTA	2026	2026	17.1	VI!H1238
VIFTA	2027	2027	12.9	VI!I1238

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
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
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 0805.22.00. 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 30% for 0805.22.00 was checked against BT2026 (cell BT2026!N1296), 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)

Política de la partida
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)
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.