

Detalle del SA 0810.90.60

|                        |                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 0810.90.60                                                                                                                                    |
| Descripción            | Other fruit, fresh / - Other: / - - Tamarinds                                                                                                 |
| Unidad                 | kg                                                                                                                                            |
| Generado               | 01/11/2026 01:12:32                                                                                                                           |
| 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/08109060/">https://vietnamtariff.com/hs-code/08109060/</a>                                         |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel                       | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|-------------------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 37.5            | 37,5%                         | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1338 |
| Preferencial (NMF)               | 25              | 25%                           | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N1338 |
| IVA                              | */5/8/10        | * / 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1338 |
| 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<br>giai đoạn) | AANZ             | 121/2022/NĐ-CP | Ad<br>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(-KH, LA, MM, KR) | 0% (excepto KH, LA, MM, 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 |
| 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/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  | 5               | 5%        | Arancel consolidado BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Ad valorem |
| VIFTA   | 17.5            | 17,5%     | 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!E1333 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E1334 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F1334 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G1334 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H1334 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I1334 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J1334 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 3               | AJ!E1336 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F1336 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G1336 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H1336   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I1336   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J1336   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 5               | VJ!E1338   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2.5             | VJ!F1338   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G1338   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H1338   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I1338   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J1338   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F1340   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H1336 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F1336   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G1336   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H1336   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I1336   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J1336   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K1336   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E1334   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F1334   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G1334   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H1334   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I1334   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J1334   |
| VCFTA   | 2022                                   | 2022 | 6               | VC!D1347   |
| VCFTA   | 2023                                   | 2023 | 3               | VC!E1347   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F1347   |

| FTA     | Periodo     | Año  | Valor de origen | Fuente      |
|---------|-------------|------|-----------------|-------------|
| VCFTA   | 2025        | 2025 | 0               | VC!G1347    |
| VCFTA   | 2026        | 2026 | 0               | VC!H1347    |
| VCFTA   | 2027        | 2027 | 0               | VC!I1347    |
| VN-EAEU | 2022        | 2022 | 0               | EAV!D1344   |
| VN-EAEU | 2023        | 2023 | 0               | EAV!E1344   |
| VN-EAEU | 2024        | 2024 | 0               | EAV!F1344   |
| VN-EAEU | 2025        | 2025 | 0               | EAV!G1344   |
| VN-EAEU | 2026        | 2026 | 0               | EAV!H1344   |
| VN-EAEU | 2027        | 2027 | 0               | EAV!I1344   |
| VNCU    | 2022        | 2022 | 0               | VNCU!D269   |
| VNCU    | 2023 - 2027 |      | 0               | VNCU!E269   |
| AHKFTA  | 2022        | 2022 | 15              | AKH!D1352   |
| AHKFTA  | 2023        | 2023 | 10              | AKH!E1352   |
| AHKFTA  | 2024        | 2024 | 10              | AKH!F1352   |
| AHKFTA  | 2025        | 2025 | 5               | AKH!G1352   |
| AHKFTA  | 2026        | 2026 | 5               | AKH!H1352   |
| AHKFTA  | 2027        | 2027 | 0               | AKH!I1352   |
| EVFTA   | 2022        | 2022 | 12,5            | EV-NK!D1335 |
| EVFTA   | 2023        | 2023 | 8,3             | EV-NK!E1335 |
| EVFTA   | 2024        | 2024 | 4,1             | EV-NK!F1335 |
| EVFTA   | 2025        | 2025 | 0               | EV-NK!G1335 |
| EVFTA   | 2026        | 2026 | 0               | EV-NK!H1335 |
| EVFTA   | 2027        | 2027 | 0               | EV-NK!I1335 |
| UKVFTA  | 2022        | 2022 | 12,5            | UKV!D1337   |
| UKVFTA  | 2023        | 2023 | 8,3             | UKV!E1337   |
| UKVFTA  | 2024        | 2024 | 4,1             | UKV!F1337   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| UKVFTA | 2025    | 2025           | 0               | UKV!G1337     |
| UKVFTA | 2026    | 2026           | 0               | UKV!H1337     |
| UKVFTA | 2027    | 2027           | 0               | UKV!I1337     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D1335   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E1335   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F1335   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G1335   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H1335   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I1335   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J1335   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D1338 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E1338 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F1338 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G1338 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H1338 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I1338 |
| RCEP B | 2022    | 2022           | 0               | B!D1338       |
| RCEP B | 2023    | 2023           | 0               | B!E1338       |
| RCEP B | 2024    | 2024           | 0               | B!F1338       |
| RCEP B | 2025    | 2025           | 0               | B!G1338       |
| RCEP B | 2026    | 2026           | 0               | B!H1338       |
| RCEP B | 2027    | 2027           | 0               | B!I1338       |
| RCEP C | 2022    | 2022           | 0               | C!D1338       |
| RCEP C | 2023    | 2023           | 0               | C!E1338       |
| RCEP C | 2024    | 2024           | 0               | C!F1338       |
| RCEP C | 2025    | 2025           | 0               | C!G1338       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP C | 2026    | 2026 | 0               | C!H1338  |
| RCEP C | 2027    | 2027 | 0               | C!I1338  |
| RCEP D | 2022    | 2022 | 0               | D!D1338  |
| RCEP D | 2023    | 2023 | 0               | D!E1338  |
| RCEP D | 2024    | 2024 | 0               | D!F1338  |
| RCEP D | 2025    | 2025 | 0               | D!G1338  |
| RCEP D | 2026    | 2026 | 0               | D!H1338  |
| RCEP D | 2027    | 2027 | 0               | D!I1338  |
| RCEP E | 2022    | 2022 | 0               | E!D1339  |
| RCEP E | 2023    | 2023 | 0               | E!E1339  |
| RCEP E | 2024    | 2024 | 0               | E!F1339  |
| RCEP E | 2025    | 2025 | 0               | E!G1339  |
| RCEP E | 2026    | 2026 | 0               | E!H1339  |
| RCEP E | 2027    | 2027 | 0               | E!I1339  |
| RCEP F | 2022    | 2022 | 0               | F!D1338  |
| RCEP F | 2023    | 2023 | 0               | F!E1338  |
| RCEP F | 2024    | 2024 | 0               | F!F1338  |
| RCEP F | 2025    | 2025 | 0               | F!G1338  |
| RCEP F | 2026    | 2026 | 0               | F!H1338  |
| RCEP F | 2027    | 2027 | 0               | F!I1338  |
| VIFTA  | 2024    | 2024 | 22.5            | VI!F1280 |
| VIFTA  | 2025    | 2025 | 20              | VI!G1280 |
| VIFTA  | 2026    | 2026 | 17.5            | VI!H1280 |
| VIFTA  | 2027    | 2027 | 15              | VI!!1280 |

| 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 |
| HS-003           | YELLOW | Classification Review Required – similar lines exist | Subheading 0810.90 has 12 lines; 0810.90.60 is distinguished from its siblings by: Tamarinds.                                                      | 0810.90.10 Longans; Mata Kucing; 0810.90.20 Lychees; 0810.90.30 Rambutan; 0810.90.40 Langsat (Lanzones); 0810.90.50 Jackfruit (including Cempedak and Nangka); 0810.90.70 Starfruit | 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                   |

| Código de riesgo | Nivel | Nombre del riesgo                                          | Descripción                                                                                          | Datos relacionados | Referencia jurídica | Acción recomendada                                                                                       | Estado de verificación                        |
|------------------|-------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------|---------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| TR-004           | GRAY  | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 0810.90.60. 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 25% for 0810.90.60 was checked against BT2026 (cell BT2026!N1338), 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 ) |
| 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.