Vietnam Tariff Intelligence

Detalle del SA 0811.90.00

Código SA	0811.90.00
Descripción	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter / - Other
Unidad	kg
Generado	05/11/2026 00:28:44
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/08119000/

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!K1349
Preferencial (NMF)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1349
IVA	*/5/8/10	* / 5 / 8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1349
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, KR)	0% (excepto 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
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

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
VIFTA	17.1	17,1%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	30	30%	Arancel consolidado BT2026	2026	AHK	123/2022/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!E1345
ATIGA	2022	2022	0	AT!E1346
ATIGA	2023	2023	0	AT!F1346
ATIGA	2024	2024	0	AT!G1346
ATIGA	2025	2025	0	AT!H1346
ATIGA	2026	2026	0	AT!I1346
ATIGA	2027	2027	0	AT!J1346
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1348
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1348
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1348
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1348

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1348
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1348
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1350
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1350
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1350
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1350
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1350
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1350
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1352
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1348
AIFTA	30/12/2022	2022	0	AI!F1348
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1348
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1348
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1348
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1348
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1348
VKFTA	2022	2022	0	VK!E1346
VKFTA	2023	2023	0	VK!F1346
VKFTA	2024	2024	0	VK!G1346
VKFTA	2025	2025	0	VK!H1346
VKFTA	2026	2026	0	VK!I1346
VKFTA	2027	2027	0	VK!J1346
VCFTA	2022	2022	6	VC!D1359
VCFTA	2023	2023	3	VC!E1359
VCFTA	2024	2024	0	VC!F1359
VCFTA	2025	2025	0	VC!G1359

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H1359
VCFTA	2027	2027	0	VC!I1359
VN-EAEU	2022	2022	8,2	EAV!D1356
VN-EAEU	2023	2023	5,5	EAV!E1356
VN-EAEU	2024	2024	2,7	EAV!F1356
VN-EAEU	2025	2025	0	EAV!G1356
VN-EAEU	2026	2026	0	EAV!H1356
VN-EAEU	2027	2027	0	EAV!I1356
AHKFTA	2022	2022	30	AKH!D1364
AHKFTA	2023	2023	30	AKH!E1364
AHKFTA	2024	2024	30	AKH!F1364
AHKFTA	2025	2025	30	AKH!G1364
AHKFTA	2026	2026	30	AKH!H1364
AHKFTA	2027	2027	30	AKH!I1364
EVFTA	2022	2022	15	EV-NK!D1347
EVFTA	2023	2023	10	EV-NK!E1347
EVFTA	2024	2024	5	EV-NK!F1347
EVFTA	2025	2025	0	EV-NK!G1347
EVFTA	2026	2026	0	EV-NK!H1347
EVFTA	2027	2027	0	EV-NK!I1347
UKVFTA	2022	2022	15	UKV!D1349
UKVFTA	2023	2023	10	UKV!E1349
UKVFTA	2024	2024	5	UKV!F1349
UKVFTA	2025	2025	0	UKV!G1349
UKVFTA	2026	2026	0	UKV!H1349
UKVFTA	2027	2027	0	UKV!I1349

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1347
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1347
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1347
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1347
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1347
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1347
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1347
RCEP A	2022	2022	0	RCEPT-A!D1350
RCEP A	2023	2023	0	RCEPT-A!E1350
RCEP A	2024	2024	0	RCEPT-A!F1350
RCEP A	2025	2025	0	RCEPT-A!G1350
RCEP A	2026	2026	0	RCEPT-A!H1350
RCEP A	2027	2027	0	RCEPT-A!I1350
RCEP B	2022	2022	0	B!D1350
RCEP B	2023	2023	0	B!E1350
RCEP B	2024	2024	0	B!F1350
RCEP B	2025	2025	0	B!G1350
RCEP B	2026	2026	0	B!H1350
RCEP B	2027	2027	0	B!I1350
RCEP C	2022	2022	0	C!D1350
RCEP C	2023	2023	0	C!E1350
RCEP C	2024	2024	0	C!F1350
RCEP C	2025	2025	0	C!G1350
RCEP C	2026	2026	0	C!H1350
RCEP C	2027	2027	0	C!I1350
RCEP D	2022	2022	0	D!D1350

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E1350
RCEP D	2024	2024	0	D!F1350
RCEP D	2025	2025	0	D!G1350
RCEP D	2026	2026	0	D!H1350
RCEP D	2027	2027	0	D!I1350
RCEP E	2022	2022	0	E!D1351
RCEP E	2023	2023	0	E!E1351
RCEP E	2024	2024	0	E!F1351
RCEP E	2025	2025	0	E!G1351
RCEP E	2026	2026	0	E!H1351
RCEP E	2027	2027	0	E!I1351
RCEP F	2022	2022	0	F!D1350
RCEP F	2023	2023	0	F!E1350
RCEP F	2024	2024	0	F!F1350
RCEP F	2025	2025	0	F!G1350
RCEP F	2026	2026	0	F!H1350
RCEP F	2027	2027	0	F!I1350
VIFTA	2024	2024	25.7	VI!F1291
VIFTA	2025	2025	21.4	VI!G1291
VIFTA	2026	2026	17.1	VI!H1291
VIFTA	2027	2027	12.9	VI!I1291

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 0811.90.00. 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 0811.90.00 was checked against BT2026 (cell BT2026!N1349), 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.