

Detalle del SA 0813.50.90

|                        |                                                                                                                                                                              |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 0813.50.90                                                                                                                                                                   |
| Descripción            | Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter / - Mixtures of nuts or dried fruits of this Chapter: / - - Other |
| Unidad                 | kg                                                                                                                                                                           |
| Generado               | 31/10/2026 06:57:24                                                                                                                                                          |
| 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/08135090/">https://vietnamtariff.com/hs-code/08135090/</a>                                                                        |

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!K1368 |
| Preferencial (NMF)               | 30              | 30%                           | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N1368 |
| IVA                              | *5/8/10         | * / 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1368 |
| 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) | 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 |
| 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 |
| 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      |
| RCEP (Anexo D) | 16,4 | 16,4%         | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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       |
| VIFTA          | *    | * no elegible | Arancel consolidado BT2026 | 2026 | Form VI (verify)                  | 131/2024/NĐ-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!E1366 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E1367 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F1367 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G1367 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H1367 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I1367 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J1367 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 3               | AJ!E1369 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F1369 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G1369 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H1369 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I1369   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J1369   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 5               | VJ!E1371   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2.5             | VJ!F1371   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G1371   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H1371   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I1371   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J1371   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F1373   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H1369 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F1369   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G1369   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H1369   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I1369   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J1369   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K1369   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E1367   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F1367   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G1367   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H1367   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I1367   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J1367   |
| VCFTA   | 2022                                   | 2022 | 6               | VC!D1380   |
| VCFTA   | 2023                                   | 2023 | 3               | VC!E1380   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F1380   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G1380   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H1380    |
| VCFTA   | 2027    | 2027 | 0               | VC!I1380    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D1377   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E1377   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F1377   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G1377   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H1377   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I1377   |
| AHKFTA  | 2022    | 2022 | 18              | AKH!D1385   |
| AHKFTA  | 2023    | 2023 | 12              | AKH!E1385   |
| AHKFTA  | 2024    | 2024 | 12              | AKH!F1385   |
| AHKFTA  | 2025    | 2025 | 6               | AKH!G1385   |
| AHKFTA  | 2026    | 2026 | 6               | AKH!H1385   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I1385   |
| EVFTA   | 2022    | 2022 | 15              | EV-NK!D1368 |
| EVFTA   | 2023    | 2023 | 10              | EV-NK!E1368 |
| EVFTA   | 2024    | 2024 | 5               | EV-NK!F1368 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G1368 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H1368 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I1368 |
| UKVFTA  | 2022    | 2022 | 15              | UKV!D1370   |
| UKVFTA  | 2023    | 2023 | 10              | UKV!E1370   |
| UKVFTA  | 2024    | 2024 | 5               | UKV!F1370   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G1370   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H1370   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I1370   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 10              | CPTPP!D1368   |
| CPTPP  | (II)    | 2022 (DERIVED) | 5               | CPTPP!E1368   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F1368   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G1368   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H1368   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I1368   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J1368   |
| RCEP A | 2022    | 2022           | 27              | RCEPT-A!D1371 |
| RCEP A | 2023    | 2023           | 24              | RCEPT-A!E1371 |
| RCEP A | 2024    | 2024           | 21              | RCEPT-A!F1371 |
| RCEP A | 2025    | 2025           | 18              | RCEPT-A!G1371 |
| RCEP A | 2026    | 2026           | 15              | RCEPT-A!H1371 |
| RCEP A | 2027    | 2027           | 12              | RCEPT-A!I1371 |
| RCEP B | 2022    | 2022           | 27              | B!D1371       |
| RCEP B | 2023    | 2023           | 24              | B!E1371       |
| RCEP B | 2024    | 2024           | 21              | B!F1371       |
| RCEP B | 2025    | 2025           | 18              | B!G1371       |
| RCEP B | 2026    | 2026           | 15              | B!H1371       |
| RCEP B | 2027    | 2027           | 12              | B!I1371       |
| RCEP C | 2022    | 2022           | 27              | C!D1371       |
| RCEP C | 2023    | 2023           | 24              | C!E1371       |
| RCEP C | 2024    | 2024           | 21              | C!F1371       |
| RCEP C | 2025    | 2025           | 18              | C!G1371       |
| RCEP C | 2026    | 2026           | 15              | C!H1371       |
| RCEP C | 2027    | 2027           | 12              | C!I1371       |
| RCEP D | 2022    | 2022           | 27,3            | D!D1371       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 24,5            | D!E1371  |
| RCEP D | 2024    | 2024 | 21,8            | D!F1371  |
| RCEP D | 2025    | 2025 | 19,1            | D!G1371  |
| RCEP D | 2026    | 2026 | 16,4            | D!H1371  |
| RCEP D | 2027    | 2027 | 13,6            | D!I1371  |
| RCEP E | 2022    | 2022 | 27              | E!D1372  |
| RCEP E | 2023    | 2023 | 24              | E!E1372  |
| RCEP E | 2024    | 2024 | 21              | E!F1372  |
| RCEP E | 2025    | 2025 | 18              | E!G1372  |
| RCEP E | 2026    | 2026 | 15              | E!H1372  |
| RCEP E | 2027    | 2027 | 12              | E!I1372  |
| RCEP F | 2022    | 2022 | 27              | F!D1371  |
| RCEP F | 2023    | 2023 | 24              | F!E1371  |
| RCEP F | 2024    | 2024 | 21              | F!F1371  |
| RCEP F | 2025    | 2025 | 18              | F!G1371  |
| RCEP F | 2026    | 2026 | 15              | F!H1371  |
| RCEP F | 2027    | 2027 | 12              | F!I1371  |
| VIFTA  | 2024    | 2024 | *               | VI!F1310 |
| VIFTA  | 2025    | 2025 | *               | VI!G1310 |
| VIFTA  | 2026    | 2026 | *               | VI!H1310 |
| VIFTA  | 2027    | 2027 | *               | VI!I1310 |

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 |
| HS-003  | YELLOW | Classification Review Required – similar lines exist | Subheading 0813.50 has 5 lines; 0813.50.90 is distinguished from its siblings by: Other.                                                           | 0813.50.10 Of which cashew nuts or Brazil nuts predominate by weight; 0813.50.20 Of which other nuts predominate by weight; 0813.50.30 Of which dates predominate by weight; 0813.50.40 Of which avocados or oranges or mandarins (including tangerines and satsumas) predominate by weight | 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 0813.50.90. 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 30% for 0813.50.90 was checked against BT2026 (cell BT2026!N1368), 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.