Vietnam Tariff Intelligence

Detalle del SA 0901.21.19

Código SA	0901.21.19
Descripción	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion / - Coffee, roasted: / - - Not decaffeinated: / - - - Unground: / - - - - Other
Unidad	kg
Generado	05/11/2026 09:44:06
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/09012119/

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!K1393
Preferencial (NMF)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1393
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1393
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1393
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 (-TH, CN)	0% (excepto TH, CN)	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, PH, TH)	0% (excepto LA, PH, TH)	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
RCEP (Anexo A)	22,5	22,5%	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

RCEP (Anexo B)	30	30%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	30	30%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	30	30%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	30	30%	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
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
RCEP (Anexo C)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E1387
ATIGA	2022	2022	0	AT!E1388
ATIGA	2023	2023	0	AT!F1388
ATIGA	2024	2024	0	AT!G1388
ATIGA	2025	2025	0	AT!H1388
ATIGA	2026	2026	0	AT!I1388
ATIGA	2027	2027	0	AT!J1388
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1390
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1390
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1390
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1390

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1390
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1390
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1392
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1392
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1392
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1392
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1392
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1392
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1394
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1390
AIFTA	30/12/2022	2022	0	AI!F1390
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1390
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1390
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1390
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1390
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1390
VKFTA	2022	2022	0	VK!E1388
VKFTA	2023	2023	0	VK!F1388
VKFTA	2024	2024	0	VK!G1388
VKFTA	2025	2025	0	VK!H1388
VKFTA	2026	2026	0	VK!I1388
VKFTA	2027	2027	0	VK!J1388
VCFTA	2022	2022	6	VC!D1401
VCFTA	2023	2023	3	VC!E1401
VCFTA	2024	2024	0	VC!F1401
VCFTA	2025	2025	0	VC!G1401

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H1401
VCFTA	2027	2027	0	VC!I1401
VN-EAEU	2022	2022	0	EAV!D1398
VN-EAEU	2023	2023	0	EAV!E1398
VN-EAEU	2024	2024	0	EAV!F1398
VN-EAEU	2025	2025	0	EAV!G1398
VN-EAEU	2026	2026	0	EAV!H1398
VN-EAEU	2027	2027	0	EAV!I1398
AHKFTA	2022	2022	*	AKH!D1406
AHKFTA	2023	2023	*	AKH!E1406
AHKFTA	2024	2024	*	AKH!F1406
AHKFTA	2025	2025	*	AKH!G1406
AHKFTA	2026	2026	*	AKH!H1406
AHKFTA	2027	2027	*	AKH!I1406
EVFTA	2022	2022	15	EV-NK!D1389
EVFTA	2023	2023	10	EV-NK!E1389
EVFTA	2024	2024	5	EV-NK!F1389
EVFTA	2025	2025	0	EV-NK!G1389
EVFTA	2026	2026	0	EV-NK!H1389
EVFTA	2027	2027	0	EV-NK!I1389
UKVFTA	2022	2022	15	UKV!D1391
UKVFTA	2023	2023	10	UKV!E1391
UKVFTA	2024	2024	5	UKV!F1391
UKVFTA	2025	2025	0	UKV!G1391
UKVFTA	2026	2026	0	UKV!H1391
UKVFTA	2027	2027	0	UKV!I1391

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1389
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1389
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1389
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1389
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1389
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1389
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1389
RCEP A	2022	2022	28,5	RCEPT-A!D1392
RCEP A	2023	2023	27	RCEPT-A!E1392
RCEP A	2024	2024	25,5	RCEPT-A!F1392
RCEP A	2025	2025	24	RCEPT-A!G1392
RCEP A	2026	2026	22,5	RCEPT-A!H1392
RCEP A	2027	2027	21	RCEPT-A!I1392
RCEP B	2022	2022	30	B!D1392
RCEP B	2023	2023	30	B!E1392
RCEP B	2024	2024	30	B!F1392
RCEP B	2025	2025	30	B!G1392
RCEP B	2026	2026	30	B!H1392
RCEP B	2027	2027	30	B!I1392
RCEP C	2022	2022	*	C!D1392
RCEP C	2023	2023	*	C!E1392
RCEP C	2024	2024	*	C!F1392
RCEP C	2025	2025	*	C!G1392
RCEP C	2026	2026	*	C!H1392
RCEP C	2027	2027	*	C!I1392
RCEP D	2022	2022	30	D!D1392

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	30	D!E1392
RCEP D	2024	2024	30	D!F1392
RCEP D	2025	2025	30	D!G1392
RCEP D	2026	2026	30	D!H1392
RCEP D	2027	2027	30	D!I1392
RCEP E	2022	2022	30	E!D1394
RCEP E	2023	2023	30	E!E1394
RCEP E	2024	2024	30	E!F1394
RCEP E	2025	2025	30	E!G1394
RCEP E	2026	2026	30	E!H1394
RCEP E	2027	2027	30	E!I1394
RCEP F	2022	2022	30	F!D1392
RCEP F	2023	2023	30	F!E1392
RCEP F	2024	2024	30	F!F1392
RCEP F	2025	2025	30	F!G1392
RCEP F	2026	2026	30	F!H1392
RCEP F	2027	2027	30	F!I1392
VIFTA	2024	2024	25.7	VI!F1330
VIFTA	2025	2025	21.4	VI!G1330
VIFTA	2026	2026	17.1	VI!H1330
VIFTA	2027	2027	12.9	VI!I1330

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Anexo B) 30%, RCEP (Anexo D) 30%, RCEP (Anexo E) 30%, RCEP (Anexo F) 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0901.21 has 4 lines; 0901.21.19 is distinguished from its siblings by: Other.	0901.21.11 Arabica; 0901.21.12 Robusta; 0901.21.20 Ground	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0901.21.19 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0901.21.19	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 "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 0901.21.19. 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 0901.21.19 was checked against BT2026 (cell BT2026!N1393), 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)

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.