

Detalle del SA 1005.90.99

|                        |                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 1005.90.99                                                                                                                                    |
| Descripción            | Maize (corn) / - Other: / - - Other: / - - - Other                                                                                            |
| Unidad                 | kg                                                                                                                                            |
| Generado               | 01/11/2026 01:46:03                                                                                                                           |
| 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/10059099/">https://vietnamtariff.com/hs-code/10059099/</a>                                         |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel                       | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-------------------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 0               | 0%                            | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1522  |
| Preferencial (NMF)               | 0               | 0%                            | 73/2025/NĐ-CP  | 2025-03-31 | BT2026!N1522  |
| IVA                              | *5/8/10         | * / 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1522  |
| Impuesto especial al consumo     |                 | Sin datos                     |                |            |               |
| Impuesto ambiental               |                 | Sin datos                     |                |            |               |
| Derecho de exportación           | 0               | 0%                            | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ1522 |
| 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 giai đoạn) | AANZ             | 121/2022/NĐ-CP | Ad 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 |
| AHKFTA         | 0               | 0%      | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/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               | 0%      | 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 |

| FTA     | Valor de origen | Arancel   | Base de datos              | Periodo               | Prueba de origen      | Base jurídica  | Estado     |
|---------|-----------------|-----------|----------------------------|-----------------------|-----------------------|----------------|------------|
| 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   | 0               | 0%        | 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  |
| 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!E1524 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E1525 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F1525 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G1525 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H1525 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I1525 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J1525 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E1527 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F1527 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G1527   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H1527   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I1527   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J1527   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E1529   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F1529   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G1529   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H1529   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I1529   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J1529   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F1531   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H1527 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F1527   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G1527   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H1527   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I1527   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J1527   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K1527   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E1525   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F1525   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G1525   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H1525   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I1525   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J1525   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D1538   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E1538   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2024    | 2024 | 0               | VC!F1538    |
| VCFTA   | 2025    | 2025 | 0               | VC!G1538    |
| VCFTA   | 2026    | 2026 | 0               | VC!H1538    |
| VCFTA   | 2027    | 2027 | 0               | VC!I1538    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D1535   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E1535   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F1535   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G1535   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H1535   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I1535   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D1543   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E1543   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F1543   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G1543   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H1543   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I1543   |
| EVFTA   | 2022    | 2022 | 2,5             | EV-NK!D1526 |
| EVFTA   | 2023    | 2023 | 1,6             | EV-NK!E1526 |
| EVFTA   | 2024    | 2024 | 0,8             | EV-NK!F1526 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G1526 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H1526 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I1526 |
| UKVFTA  | 2022    | 2022 | 2,5             | UKV!D1528   |
| UKVFTA  | 2023    | 2023 | 1,6             | UKV!E1528   |
| UKVFTA  | 2024    | 2024 | 0,8             | UKV!F1528   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G1528   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| UKVFTA | 2026    | 2026           | 0               | UKV!H1528     |
| UKVFTA | 2027    | 2027           | 0               | UKV!!1528     |
| CPTPP  | (I)     | 2021 (DERIVED) | 1               | CPTPP!D1526   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E1526   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F1526   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G1526   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H1526   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I1526   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J1526   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D1529 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E1529 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F1529 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G1529 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H1529 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I1529 |
| RCEP B | 2022    | 2022           | 0               | B!D1529       |
| RCEP B | 2023    | 2023           | 0               | B!E1529       |
| RCEP B | 2024    | 2024           | 0               | B!F1529       |
| RCEP B | 2025    | 2025           | 0               | B!G1529       |
| RCEP B | 2026    | 2026           | 0               | B!H1529       |
| RCEP B | 2027    | 2027           | 0               | B!I1529       |
| RCEP C | 2022    | 2022           | 0               | C!D1529       |
| RCEP C | 2023    | 2023           | 0               | C!E1529       |
| RCEP C | 2024    | 2024           | 0               | C!F1529       |
| RCEP C | 2025    | 2025           | 0               | C!G1529       |
| RCEP C | 2026    | 2026           | 0               | C!H1529       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP C | 2027    | 2027 | 0               | C!I1529  |
| RCEP D | 2022    | 2022 | 0               | D!D1529  |
| RCEP D | 2023    | 2023 | 0               | D!E1529  |
| RCEP D | 2024    | 2024 | 0               | D!F1529  |
| RCEP D | 2025    | 2025 | 0               | D!G1529  |
| RCEP D | 2026    | 2026 | 0               | D!H1529  |
| RCEP D | 2027    | 2027 | 0               | D!I1529  |
| RCEP E | 2022    | 2022 | 0               | E!D1531  |
| RCEP E | 2023    | 2023 | 0               | E!E1531  |
| RCEP E | 2024    | 2024 | 0               | E!F1531  |
| RCEP E | 2025    | 2025 | 0               | E!G1531  |
| RCEP E | 2026    | 2026 | 0               | E!H1531  |
| RCEP E | 2027    | 2027 | 0               | E!I1531  |
| RCEP F | 2022    | 2022 | 0               | F!D1529  |
| RCEP F | 2023    | 2023 | 0               | F!E1529  |
| RCEP F | 2024    | 2024 | 0               | F!F1529  |
| RCEP F | 2025    | 2025 | 0               | F!G1529  |
| RCEP F | 2026    | 2026 | 0               | F!H1529  |
| RCEP F | 2027    | 2027 | 0               | F!I1529  |
| VIFTA  | 2024    | 2024 | 3.3             | VI!F1454 |
| VIFTA  | 2025    | 2025 | 1.7             | VI!G1454 |
| VIFTA  | 2026    | 2026 | 0               | VI!H1454 |
| VIFTA  | 2027    | 2027 | 0               | VI!!1454 |

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 1005.90 has 3 lines; 1005.90.99 is distinguished from its siblings by: Other.                                                           | 1005.90.10 Popcorn; 1005.90.91 Fit for human consumption | 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                | 1005.90.99 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.            | MOI: 1005.90.99                                          | 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 "**/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 1005.90.99. This does NOT mean there is no risk.                                                       |                                                          |                                | Check the MOIT Trade Remedies Authority database.                                                       | No verificado – requiere comprobación                   |

| Código de riesgo | Nivel | Nombre del riesgo              | Descripción                                                                                         | Datos relacionados | Referencia jurídica | Acción recomendada                                                                                       | Estado de verificación                        |
|------------------|-------|--------------------------------|-----------------------------------------------------------------------------------------------------|--------------------|---------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| DQ-001           | GREEN | MFN rate present in the source | The MFN rate 0% for 1005.90.99 was checked against BT2026 (cell BT2026!N1522), basis 73/2025/NĐ-CP. |                    | 73/2025/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.