Vietnam Tariff Intelligence

# Detalle del SA 1108.14.00

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|---|---|
| **Código SA** | 1108.14.00 |
| **Descripción** | Starches; inulin / - Starches: / - - Manioc (cassava) starch |
| **Unidad** | kg |
| **Generado** | 03/11/2026 18:09:35 |
| **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/11081400/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1628 |
| Preferencial (NMF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N1628 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1628 |
| 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 |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-PH) | 0% (excepto PH) | 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(-MY, PH, KR) | 0% (excepto MY, PH, 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 |
| 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 |
| 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 |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AHKFTA | 4 | 4% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VCFTA | 16 | 16% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VIFTA | 20 | 20% | 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!E1622 |
| ATIGA | 2022 | 2022 | 0 | AT!E1623 |
| ATIGA | 2023 | 2023 | 0 | AT!F1623 |
| ATIGA | 2024 | 2024 | 0 | AT!G1623 |
| ATIGA | 2025 | 2025 | 0 | AT!H1623 |
| ATIGA | 2026 | 2026 | 0 | AT!I1623 |
| ATIGA | 2027 | 2027 | 0 | AT!J1623 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 1 | AJ!E1625 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F1625 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G1625 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H1625 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I1625 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J1625 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E1627 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F1627 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G1627 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H1627 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I1627 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J1627 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F1629 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H1625 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F1625 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G1625 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H1625 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I1625 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J1625 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K1625 |
| VKFTA | 2022 | 2022 | 0 | VK!E1623 |
| VKFTA | 2023 | 2023 | 0 | VK!F1623 |
| VKFTA | 2024 | 2024 | 0 | VK!G1623 |
| VKFTA | 2025 | 2025 | 0 | VK!H1623 |
| VKFTA | 2026 | 2026 | 0 | VK!I1623 |
| VKFTA | 2027 | 2027 | 0 | VK!J1623 |
| VCFTA | 2022 | 2022 | 20 | VC!D1636 |
| VCFTA | 2023 | 2023 | 20 | VC!E1636 |
| VCFTA | 2024 | 2024 | 16 | VC!F1636 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 16 | VC!G1636 |
| VCFTA | 2026 | 2026 | 16 | VC!H1636 |
| VCFTA | 2027 | 2027 | 16 | VC!I1636 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D1633 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E1633 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F1633 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G1633 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H1633 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I1633 |
| AHKFTA | 2022 | 2022 | 12 | AKH!D1641 |
| AHKFTA | 2023 | 2023 | 8 | AKH!E1641 |
| AHKFTA | 2024 | 2024 | 8 | AKH!F1641 |
| AHKFTA | 2025 | 2025 | 4 | AKH!G1641 |
| AHKFTA | 2026 | 2026 | 4 | AKH!H1641 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I1641 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D1624 |
| EVFTA | 2023 | 2023 | 10 | EV-NK!E1624 |
| EVFTA | 2024 | 2024 | 7,5 | EV-NK!F1624 |
| EVFTA | 2025 | 2025 | 5 | EV-NK!G1624 |
| EVFTA | 2026 | 2026 | 2,5 | EV-NK!H1624 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I1624 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D1626 |
| UKVFTA | 2023 | 2023 | 10 | UKV!E1626 |
| UKVFTA | 2024 | 2024 | 7,5 | UKV!F1626 |
| UKVFTA | 2025 | 2025 | 5 | UKV!G1626 |
| UKVFTA | 2026 | 2026 | 2,5 | UKV!H1626 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I1626 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D1624 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E1624 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F1624 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G1624 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H1624 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I1624 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J1624 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D1627 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E1627 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F1627 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G1627 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H1627 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I1627 |
| RCEP B | 2022 | 2022 | 0 | B!D1627 |
| RCEP B | 2023 | 2023 | 0 | B!E1627 |
| RCEP B | 2024 | 2024 | 0 | B!F1627 |
| RCEP B | 2025 | 2025 | 0 | B!G1627 |
| RCEP B | 2026 | 2026 | 0 | B!H1627 |
| RCEP B | 2027 | 2027 | 0 | B!I1627 |
| RCEP C | 2022 | 2022 | 0 | C!D1627 |
| RCEP C | 2023 | 2023 | 0 | C!E1627 |
| RCEP C | 2024 | 2024 | 0 | C!F1627 |
| RCEP C | 2025 | 2025 | 0 | C!G1627 |
| RCEP C | 2026 | 2026 | 0 | C!H1627 |
| RCEP C | 2027 | 2027 | 0 | C!I1627 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 0 | D!D1627 |
| RCEP D | 2023 | 2023 | 0 | D!E1627 |
| RCEP D | 2024 | 2024 | 0 | D!F1627 |
| RCEP D | 2025 | 2025 | 0 | D!G1627 |
| RCEP D | 2026 | 2026 | 0 | D!H1627 |
| RCEP D | 2027 | 2027 | 0 | D!I1627 |
| RCEP E | 2022 | 2022 | 0 | E!D1629 |
| RCEP E | 2023 | 2023 | 0 | E!E1629 |
| RCEP E | 2024 | 2024 | 0 | E!F1629 |
| RCEP E | 2025 | 2025 | 0 | E!G1629 |
| RCEP E | 2026 | 2026 | 0 | E!H1629 |
| RCEP E | 2027 | 2027 | 0 | E!I1629 |
| RCEP F | 2022 | 2022 | 0 | F!D1627 |
| RCEP F | 2023 | 2023 | 0 | F!E1627 |
| RCEP F | 2024 | 2024 | 0 | F!F1627 |
| RCEP F | 2025 | 2025 | 0 | F!G1627 |
| RCEP F | 2026 | 2026 | 0 | F!H1627 |
| RCEP F | 2027 | 2027 | 0 | F!I1627 |
| VIFTA | 2024 | 2024 | 20 | VI!F1542 |
| VIFTA | 2025 | 2025 | 20 | VI!G1542 |
| VIFTA | 2026 | 2026 | 20 | VI!H1542 |
| VIFTA | 2027 | 2027 | 20 | VI!I1542 |

## Asesoría y advertencias

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021) | | 1182/QĐ-BCT-PL | Prepare inspection/certification filings under the cited instruments before clearance. | Instrumento citado en la fuente; vigencia no verificada |
| 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 | VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20% | | 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 "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 1108.14.00. 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 20% for 1108.14.00 was checked against BT2026 (cell BT2026!N1628), 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) |
| HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021) |
| 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.