Vietnam Tariff Intelligence

# Detalle del SA 1211.90.92

| | |
|---|---|
| **Código SA** | 1211.90.92 |
| **Descripción** | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered / - Other: / - - Other: / - - - Pyrethrum, in other forms |
| **Unidad** | kg |
| **Generado** | 01/11/2026 07:06:43 |
| **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/12119092/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 7.5 | 7,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1737 |
| Preferencial (NMF) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N1737 |
| IVA | */5/8/10 | * / 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1737 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ1737 |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | 0 | 0% | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP1737 |
| Arancel de exportación UKVFTA | 0 | 0% | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS1737 |

## 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 |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/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 |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VNCU | 0 | 0% | Arancel consolidado BT2026 | 2023 - 2027 | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| ACFTA | 0 (-MM, TH)/0 | 0 (-MM, TH)/0 | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Requiere interpretación |
| AHKFTA | 0/8 | 0 / 8 (varios tipos) | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Requiere interpretación |
| AJCEP | 0/0 | 0 / 0 (varios tipos) | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Requiere interpretación |
| AKFTA | 0/0(-LA, KR) | 0/0(-LA, KR) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Requiere interpretación |
| RCEP (Anexo A) | 0/20 | 0 / 20 (varios tipos) | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Requiere interpretación |
| RCEP (Anexo B) | 0/20 | 0 / 20 (varios tipos) | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Requiere interpretación |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo C) | 0/20 | 0 / 20 (varios tipos) | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Requiere interpretación |
| RCEP (Anexo D) | 0/21,8 | 0 / 21,8 (varios tipos) | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Requiere interpretación |
| RCEP (Anexo E) | 0/20 | 0 / 20 (varios tipos) | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Requiere interpretación |
| RCEP (Anexo F) | 0/20 | 0 / 20 (varios tipos) | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Requiere interpretación |
| VCFTA | 0/3 | 0 / 3 (varios tipos) | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Requiere interpretación |
| VJEPA | 0/0 | 0 / 0 (varios tipos) | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Requiere interpretación |
| VN-EAEU | 0/0 | 0 / 0 (varios tipos) | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Requiere interpretación |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/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) | | | AC!1739 |
| ATIGA | 2022 | 2022 | 0 | AT!E1724 |
| ATIGA | 2023 | 2023 | 0 | AT!F1724 |
| ATIGA | 2024 | 2024 | 0 | AT!G1724 |
| ATIGA | 2025 | 2025 | 0 | AT!H1724 |
| ATIGA | 2026 | 2026 | 0 | AT!I1724 |
| ATIGA | 2027 | 2027 | 0 | AT!J1724 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | | AJ!1742 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | | AJ!1742 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | | AJ!1742 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | | AJ!1742 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | | AJ!1742 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | | AJ!1742 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | | VJ!1744 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | | VJ!1744 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | | VJ!1744 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | | VJ!1744 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | | VJ!1744 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | | VJ!1744 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | | AK!1746 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H1726 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F1726 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G1726 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H1726 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I1726 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J1726 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K1726 |
| VKFTA | 2022 | 2022 | 0 | VK!E1724 |
| VKFTA | 2023 | 2023 | 0 | VK!F1724 |
| VKFTA | 2024 | 2024 | 0 | VK!G1724 |
| VKFTA | 2025 | 2025 | 0 | VK!H1724 |
| VKFTA | 2026 | 2026 | 0 | VK!I1724 |
| VKFTA | 2027 | 2027 | 0 | VK!J1724 |
| VCFTA | 2022 | 2022 | | VC!1753 |
| VCFTA | 2023 | 2023 | | VC!1753 |
| VCFTA | 2024 | 2024 | | VC!1753 |
| VCFTA | 2025 | 2025 | | VC!1753 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | | VC!1753 |
| VCFTA | 2027 | 2027 | | VC!1753 |
| VN-EAEU | 2022 | 2022 | | EAV!1752 |
| VN-EAEU | 2023 | 2023 | | EAV!1752 |
| VN-EAEU | 2024 | 2024 | | EAV!1752 |
| VN-EAEU | 2025 | 2025 | | EAV!1752 |
| VN-EAEU | 2026 | 2026 | | EAV!1752 |
| VN-EAEU | 2027 | 2027 | | EAV!1752 |
| VNCU | 2022 | 2022 | 0 | VNCU!D299 |
| VNCU | 2023 - 2027 | | 0 | VNCU!E299 |
| AHKFTA | 2022 | 2022 | | AKH!1758 |
| AHKFTA | 2023 | 2023 | | AKH!1758 |
| AHKFTA | 2024 | 2024 | | AKH!1758 |
| AHKFTA | 2025 | 2025 | | AKH!1758 |
| AHKFTA | 2026 | 2026 | | AKH!1758 |
| AHKFTA | 2027 | 2027 | | AKH!1758 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D1725 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E1725 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F1725 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G1725 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H1725 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I1725 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D1727 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E1727 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F1727 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G1727 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H1727 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I1727 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D1725 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E1725 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F1725 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G1725 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H1725 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I1725 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J1725 |
| RCEP A | 2022 | 2022 | | RCEPT-A!1744 |
| RCEP A | 2023 | 2023 | | RCEPT-A!1744 |
| RCEP A | 2024 | 2024 | | RCEPT-A!1744 |
| RCEP A | 2025 | 2025 | | RCEPT-A!1744 |
| RCEP A | 2026 | 2026 | | RCEPT-A!1744 |
| RCEP A | 2027 | 2027 | | RCEPT-A!1744 |
| RCEP B | 2022 | 2022 | | B!1744 |
| RCEP B | 2023 | 2023 | | B!1744 |
| RCEP B | 2024 | 2024 | | B!1744 |
| RCEP B | 2025 | 2025 | | B!1744 |
| RCEP B | 2026 | 2026 | | B!1744 |
| RCEP B | 2027 | 2027 | | B!1744 |
| RCEP C | 2022 | 2022 | | C!1744 |
| RCEP C | 2023 | 2023 | | C!1744 |
| RCEP C | 2024 | 2024 | | C!1744 |
| RCEP C | 2025 | 2025 | | C!1744 |
| RCEP C | 2026 | 2026 | | C!1744 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | | C!1744 |
| RCEP D | 2022 | 2022 | | D!1744 |
| RCEP D | 2023 | 2023 | | D!1744 |
| RCEP D | 2024 | 2024 | | D!1744 |
| RCEP D | 2025 | 2025 | | D!1744 |
| RCEP D | 2026 | 2026 | | D!1744 |
| RCEP D | 2027 | 2027 | | D!1744 |
| RCEP E | 2022 | 2022 | | E!1746 |
| RCEP E | 2023 | 2023 | | E!1746 |
| RCEP E | 2024 | 2024 | | E!1746 |
| RCEP E | 2025 | 2025 | | E!1746 |
| RCEP E | 2026 | 2026 | | E!1746 |
| RCEP E | 2027 | 2027 | | E!1746 |
| RCEP F | 2022 | 2022 | | F!1744 |
| RCEP F | 2023 | 2023 | | F!1744 |
| RCEP F | 2024 | 2024 | | F!1744 |
| RCEP F | 2025 | 2025 | | F!1744 |
| RCEP F | 2026 | 2026 | | F!1744 |
| RCEP F | 2027 | 2027 | | F!1744 |
| VIFTA | 2024 | 2024 | 0 | VI!F1632 |
| VIFTA | 2025 | 2025 | 0 | VI!G1632 |
| VIFTA | 2026 | 2026 | 0 | VI!H1632 |
| VIFTA | 2027 | 2027 | 0 | VI!I1632 |

## 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-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 |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 1211.90 has 14 lines; 1211.90.92 is distinguished from its siblings by: Pyrethrum, in other forms. | 1211.90.11 Cannabis, in cut, crushed or powdered form; 1211.90.12 Cannabis, in other forms; 1211.90.13 Rauwolfia serpentina roots; 1211.90.15 Liquorice roots; 1211.90.17 Other, fresh or dried, in cut, crushed or powdered form; 1211.90.18 Other, in cut, crushed or powdered form | 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 1211.90.92. 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 5% for 1211.90.92 was checked against BT2026 (cell BT2026!N1737), 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 |
|---|
| Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9) |
| 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.