

Detalle del SA 1504.10.90

Código SA	1504.10.90
Descripción	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified / - Fish-liver oils and their fractions: / - - Other
Unidad	kg
Generado	01/11/2026 18:51:52
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/15041090/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1880
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N1880
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1880
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
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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
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
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
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
EVFTA	0,6	0,6%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0,6%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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!E1870
ATIGA	2022	2022	0	AT!E1843
ATIGA	2023	2023	0	AT!F1843
ATIGA	2024	2024	0	AT!G1843
ATIGA	2025	2025	0	AT!H1843
ATIGA	2026	2026	0	AT!I1843
ATIGA	2027	2027	0	AT!J1843
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1873
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1873
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1873
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1873

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1873
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1873
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1875
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1875
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1875
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1875
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1875
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1875
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1877
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1845
AIFTA	30/12/2022	2022	0	AI!F1845
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1845
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1845
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1845
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1845
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1845
VKFTA	2022	2022	0	VK!E1843
VKFTA	2023	2023	0	VK!F1843
VKFTA	2024	2024	0	VK!G1843
VKFTA	2025	2025	0	VK!H1843
VKFTA	2026	2026	0	VK!I1843
VKFTA	2027	2027	0	VK!J1843
VCFTA	2022	2022	0	VC!D1884
VCFTA	2023	2023	0	VC!E1884
VCFTA	2024	2024	0	VC!F1884
VCFTA	2025	2025	0	VC!G1884

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H1884
VCFTA	2027	2027	0	VC!I1884
VN-EAEU	2022	2022	0	EAV!D1883
VN-EAEU	2023	2023	0	EAV!E1883
VN-EAEU	2024	2024	0	EAV!F1883
VN-EAEU	2025	2025	0	EAV!G1883
VN-EAEU	2026	2026	0	EAV!H1883
VN-EAEU	2027	2027	0	EAV!I1883
AHKFTA	2022	2022	0	AKH!D1889
AHKFTA	2023	2023	0	AKH!E1889
AHKFTA	2024	2024	0	AKH!F1889
AHKFTA	2025	2025	0	AKH!G1889
AHKFTA	2026	2026	0	AKH!H1889
AHKFTA	2027	2027	0	AKH!I1889
EVFTA	2022	2022	3,1	EV-NK!D1846
EVFTA	2023	2023	2,5	EV-NK!E1846
EVFTA	2024	2024	1,8	EV-NK!F1846
EVFTA	2025	2025	1,2	EV-NK!G1846
EVFTA	2026	2026	0,6	EV-NK!H1846
EVFTA	2027	2027	0	EV-NK!I1846
UKVFTA	2022	2022	3,1	UKV!D1848
UKVFTA	2023	2023	2,5	UKV!E1848
UKVFTA	2024	2024	1,8	UKV!F1848
UKVFTA	2025	2025	1,2	UKV!G1848
UKVFTA	2026	2026	0,6	UKV!H1848
UKVFTA	2027	2027	0	UKV!I1848

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1846
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1846
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1846
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1846
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1846
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1846
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1846
RCEP A	2022	2022	0	RCEPT-A!D1875
RCEP A	2023	2023	0	RCEPT-A!E1875
RCEP A	2024	2024	0	RCEPT-A!F1875
RCEP A	2025	2025	0	RCEPT-A!G1875
RCEP A	2026	2026	0	RCEPT-A!H1875
RCEP A	2027	2027	0	RCEPT-A!I1875
RCEP B	2022	2022	0	B!D1875
RCEP B	2023	2023	0	B!E1875
RCEP B	2024	2024	0	B!F1875
RCEP B	2025	2025	0	B!G1875
RCEP B	2026	2026	0	B!H1875
RCEP B	2027	2027	0	B!I1875
RCEP C	2022	2022	0	C!D1875
RCEP C	2023	2023	0	C!E1875
RCEP C	2024	2024	0	C!F1875
RCEP C	2025	2025	0	C!G1875
RCEP C	2026	2026	0	C!H1875
RCEP C	2027	2027	0	C!I1875
RCEP D	2022	2022	0	D!D1875

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E1875
RCEP D	2024	2024	0	D!F1875
RCEP D	2025	2025	0	D!G1875
RCEP D	2026	2026	0	D!H1875
RCEP D	2027	2027	0	D!I1875
RCEP E	2022	2022	0	E!D1878
RCEP E	2023	2023	0	E!E1878
RCEP E	2024	2024	0	E!F1878
RCEP E	2025	2025	0	E!G1878
RCEP E	2026	2026	0	E!H1878
RCEP E	2027	2027	0	E!I1878
RCEP F	2022	2022	0	F!D1875
RCEP F	2023	2023	0	F!E1875
RCEP F	2024	2024	0	F!F1875
RCEP F	2025	2025	0	F!G1875
RCEP F	2026	2026	0	F!H1875
RCEP F	2027	2027	0	F!I1875
VIFTA	2024	2024	9	VI!F1741
VIFTA	2025	2025	8	VI!G1741
VIFTA	2026	2026	7	VI!H1741
VIFTA	2027	2027	6	VI!I1741

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)		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): Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)		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): HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1504.10 has 2 lines; 1504.10.90 is distinguished from its siblings by: Other.	1504.10.20 Solid fractions	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 "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 1504.10.90. 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 10% for 1504.10.90 was checked against BT2026 (cell BT2026!N1880), 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
HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)
Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)
Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)

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.