Vietnam Tariff Intelligence

# Detalle del SA 1701.13.00

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|---|---|
| **Código SA** | 1701.13.00 |
| **Descripción** | Cane or beet sugar and chemically pure sucrose, in solid form / - Raw sugar not containing added flavouring or colouring matter: / - - Cane sugar specified in Subheading Note 2 to this Chapter |
| **Unidad** | kg |
| **Generado** | 02/11/2026 10:51:23 |
| **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/17011300/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 37.5 (NHN: 120) | 37,5% · fuera de contingente 120% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2285 |
| Preferencial (NMF) | 25 (NHN: 80) | 25% · fuera de contingente 80% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2285 |
| IVA | 5/8/10 | 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2285 |
| 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 (NHN: 50) | 0% · fuera de contingente 50% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| VN-LAO | 2.5 (NHN: 80) | 2,5% · fuera de contingente 80% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| CPTPP | 4,5; M: 6,8 | 4,5% · M: 6.8% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| ATIGA | 5 | 5% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| EVFTA | 5,4 | 5,4% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 5,4 | 5,4% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VKFTA | 15 | 15% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/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 |
| ACFTA | 50 | 50% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | No elegible (*) |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |
| AJCEP | * | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | No elegible (*) |
| AKFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo A) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo B) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |

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|---|---|---|---|---|---|---|---|
| RCEP (Anexo C) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo D) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo E) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo F) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| VCFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | No elegible (*) |
| VJEPA | * | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | No elegible (*) |
| VN-EAEU | * | * no elegible | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | No elegible (*) |
| VIFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/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) | | 50 | AC!E2291 |
| ATIGA | 2022 | 2022 | 5 | AT!E2252 |
| ATIGA | 2023 | 2023 | 5 | AT!F2252 |
| ATIGA | 2024 | 2024 | 5 | AT!G2252 |
| ATIGA | 2025 | 2025 | 5 | AT!H2252 |
| ATIGA | 2026 | 2026 | 5 | AT!I2252 |
| ATIGA | 2027 | 2027 | 5 | AT!J2252 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E2290 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F2290 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G2290 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H2290 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I2290 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J2290 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E2292 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F2292 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G2292 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H2292 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I2292 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J2292 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F2294 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 (NHN: 50) | AANZ!H2258 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F2254 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G2254 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H2254 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I2254 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J2254 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K2254 |
| VKFTA | 2022 | 2022 | 15 | VK!E2252 |
| VKFTA | 2023 | 2023 | 15 | VK!F2252 |
| VKFTA | 2024 | 2024 | 15 | VK!G2252 |
| VKFTA | 2025 | 2025 | 15 | VK!H2252 |
| VKFTA | 2026 | 2026 | 15 | VK!I2252 |
| VKFTA | 2027 | 2027 | 15 | VK!J2252 |
| VCFTA | 2022 | 2022 | * | VC!D2301 |
| VCFTA | 2023 | 2023 | * | VC!E2301 |
| VCFTA | 2024 | 2024 | * | VC!F2301 |
| VCFTA | 2025 | 2025 | * | VC!G2301 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | * | VC!H2301 |
| VCFTA | 2027 | 2027 | * | VC!I2301 |
| VN-EAEU | 2022 | 2022 | * | EAV!D2294 |
| VN-EAEU | 2023 | 2023 | * | EAV!E2294 |
| VN-EAEU | 2024 | 2024 | * | EAV!F2294 |
| VN-EAEU | 2025 | 2025 | * | EAV!G2294 |
| VN-EAEU | 2026 | 2026 | * | EAV!H2294 |
| VN-EAEU | 2027 | 2027 | * | EAV!I2294 |
| AHKFTA | 2022 | 2022 | * | AKH!D2306 |
| AHKFTA | 2023 | 2023 | * | AKH!E2306 |
| AHKFTA | 2024 | 2024 | * | AKH!F2306 |
| AHKFTA | 2025 | 2025 | * | AKH!G2306 |
| AHKFTA | 2026 | 2026 | * | AKH!H2306 |
| AHKFTA | 2027 | 2027 | * | AKH!I2306 |
| EVFTA | 2022 | 2022 | 10,9 | EV-NK!D2273 |
| EVFTA | 2023 | 2023 | 9,5 | EV-NK!E2273 |
| EVFTA | 2024 | 2024 | 8,1 | EV-NK!F2273 |
| EVFTA | 2025 | 2025 | 6,8 | EV-NK!G2273 |
| EVFTA | 2026 | 2026 | 5,4 | EV-NK!H2273 |
| EVFTA | 2027 | 2027 | 4 | EV-NK!I2273 |
| UKVFTA | 2022 | 2022 | 10,9 | UKV!D2275 |
| UKVFTA | 2023 | 2023 | 9,5 | UKV!E2275 |
| UKVFTA | 2024 | 2024 | 8,1 | UKV!F2275 |
| UKVFTA | 2025 | 2025 | 6,8 | UKV!G2275 |
| UKVFTA | 2026 | 2026 | 5,4 | UKV!H2275 |
| UKVFTA | 2027 | 2027 | 4 | UKV!I2275 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 15,9 | CPTPP!D2271 |
| CPTPP | (II) | 2022 (DERIVED) | 13,6 | CPTPP!E2271 |
| CPTPP | (III) | 2023 (DERIVED) | 11,3 | CPTPP!F2271 |
| CPTPP | (IV) | 2024 (DERIVED) | 9 | CPTPP!G2271 |
| CPTPP | (V) | 2025 (DERIVED) | 6,8 | CPTPP!H2271 |
| CPTPP | (VI) | 2026 (DERIVED) | 4,5 | CPTPP!I2271 |
| CPTPP | (VII) | 2027 (DERIVED) | 2,2 | CPTPP!J2271 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D2292 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E2292 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F2292 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G2292 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H2292 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I2292 |
| RCEP B | 2022 | 2022 | * | B!D2292 |
| RCEP B | 2023 | 2023 | * | B!E2292 |
| RCEP B | 2024 | 2024 | * | B!F2292 |
| RCEP B | 2025 | 2025 | * | B!G2292 |
| RCEP B | 2026 | 2026 | * | B!H2292 |
| RCEP B | 2027 | 2027 | * | B!I2292 |
| RCEP C | 2022 | 2022 | * | C!D2292 |
| RCEP C | 2023 | 2023 | * | C!E2292 |
| RCEP C | 2024 | 2024 | * | C!F2292 |
| RCEP C | 2025 | 2025 | * | C!G2292 |
| RCEP C | 2026 | 2026 | * | C!H2292 |
| RCEP C | 2027 | 2027 | * | C!I2292 |
| RCEP D | 2022 | 2022 | * | D!D2292 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E2292 |
| RCEP D | 2024 | 2024 | * | D!F2292 |
| RCEP D | 2025 | 2025 | * | D!G2292 |
| RCEP D | 2026 | 2026 | * | D!H2292 |
| RCEP D | 2027 | 2027 | * | D!I2292 |
| RCEP E | 2022 | 2022 | * | E!D2295 |
| RCEP E | 2023 | 2023 | * | E!E2295 |
| RCEP E | 2024 | 2024 | * | E!F2295 |
| RCEP E | 2025 | 2025 | * | E!G2295 |
| RCEP E | 2026 | 2026 | * | E!H2295 |
| RCEP E | 2027 | 2027 | * | E!I2295 |
| RCEP F | 2022 | 2022 | * | F!D2292 |
| RCEP F | 2023 | 2023 | * | F!E2292 |
| RCEP F | 2024 | 2024 | * | F!F2292 |
| RCEP F | 2025 | 2025 | * | F!G2292 |
| RCEP F | 2026 | 2026 | * | F!H2292 |
| RCEP F | 2027 | 2027 | * | F!I2292 |
| VIFTA | 2024 | 2024 | * | VI!F2141 |
| VIFTA | 2025 | 2025 | * | VI!G2141 |
| VIFTA | 2026 | 2026 | * | VI!H2141 |
| VIFTA | 2027 | 2027 | * | VI!I2141 |

## Asesoría y advertencias

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): Hạn ngạch thuế quan (12/2018/TT-BTC) | | 12/2018/TT-BTC | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-005 | YELLOW | Tariff quota (MFN) | MFN rate "25 (NHN: 80)": in-quota 25%, out-of-quota 80%. | | 12/2018/TT-BCT | Confirm tariff-quota allocation before budgeting. | No verificado – requiere comprobación |
| FTA-005 | YELLOW | Tariff quota (NKTT) | NKTT rate "37.5 (NHN: 120)": in-quota 37,5%, out-of-quota 120%. | | 12/2018/TT-BCT | Confirm tariff-quota allocation before budgeting. | No verificado – requiere comprobación |
| FTA-005 | YELLOW | Tariff quota (AANZFTA) | AANZFTA rate "0 (NHN: 50)": in-quota 0%, out-of-quota 50%. | | 12/2018/TT-BCT | Confirm tariff-quota allocation before budgeting. | No verificado – requiere comprobación |
| FTA-005 | YELLOW | Tariff quota (VN-LAO) | VN-LAO rate "2.5 (NHN: 80)": in-quota 2,5%, out-of-quota 80%. | | 12/2018/TT-BCT | Confirm tariff-quota allocation before budgeting. | No verificado – requiere comprobación |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "4,5; M: 6,8" has a general 4,5% and an "M:" 6.8% rate (commonly read as the Mexico schedule – verify). | | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP. | No verificado – requiere comprobación |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "4,5; M: 6,8", the FTA schedule for period (VI) shows "4,5". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | No verificado – requiere comprobación |
| FTA-013 | YELLOW | FTA rate not lower than MFN | ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving. | MFN 25% | | 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 "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-003 | YELLOW | Trade remedy exists for other origins | Antidumping y antisubvención: Đường – applies to TH (2105/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered. | TR-04 · Áp thuế chống bán phá giá và chống trợ cấp đối với Đường (TH) | 2105/QĐ-BCT | Keep evidence of true origin and actual producer. | Base: HT + columna de política por partida del BT2026 (fuente); alcance detallado no verificado |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 25% · fuera de contingente 80% for 1701.13.00 was checked against BT2026 (cell BT2026!N2285), 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 |
|---|
| Hạn ngạch thuế quan (12/2018/TT-BTC) |
| Áp thuế chống bán phá giá và chống trợ cấp đối với Đường (TH) (2105/QĐ-BCT-2025) |

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.