Vietnam Tariff Intelligence

# Detalle del SA 1702.90.40

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|---|---|
| **Código SA** | 1702.90.40 |
| **Descripción** | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel / - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose: / - - Caramel |
| **Unidad** | kg |
| **Generado** | 02/11/2026 03:05:21 |
| **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/17029040/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 22.5 | 22,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2311 |
| Preferencial (NMF) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2311 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2311 |
| 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 |
| ACFTA | 0 | 0% | 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 | 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 |
| 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-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 |
| CPTPP | 0,9; M: 1,3 | 0,9% · M: 1.3% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 1,8 | 1,8% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 1,8 | 1,8% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AHKFTA | 3 | 3% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/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 |
| VN-EAEU | * | * no elegible | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/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) | | 0 | AC!E2318 |
| ATIGA | 2022 | 2022 | 0 | AT!E2279 |
| ATIGA | 2023 | 2023 | 0 | AT!F2279 |
| ATIGA | 2024 | 2024 | 0 | AT!G2279 |
| ATIGA | 2025 | 2025 | 0 | AT!H2279 |
| ATIGA | 2026 | 2026 | 0 | AT!I2279 |
| ATIGA | 2027 | 2027 | 0 | AT!J2279 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E2317 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2317 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2317 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2317 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2317 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2317 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E2319 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F2319 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2319 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2319 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2319 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2319 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2321 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2285 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F2281 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G2281 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H2281 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I2281 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J2281 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K2281 |
| VKFTA | 2022 | 2022 | 0 | VK!E2279 |
| VKFTA | 2023 | 2023 | 0 | VK!F2279 |
| VKFTA | 2024 | 2024 | 0 | VK!G2279 |
| VKFTA | 2025 | 2025 | 0 | VK!H2279 |
| VKFTA | 2026 | 2026 | 0 | VK!I2279 |
| VKFTA | 2027 | 2027 | 0 | VK!J2279 |
| VCFTA | 2022 | 2022 | 3 | VC!D2328 |
| VCFTA | 2023 | 2023 | 1 | VC!E2328 |
| VCFTA | 2024 | 2024 | 0 | VC!F2328 |
| VCFTA | 2025 | 2025 | 0 | VC!G2328 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H2328 |
| VCFTA | 2027 | 2027 | 0 | VC!I2328 |
| VN-EAEU | 2022 | 2022 | * | EAV!D2321 |
| VN-EAEU | 2023 | 2023 | * | EAV!E2321 |
| VN-EAEU | 2024 | 2024 | * | EAV!F2321 |
| VN-EAEU | 2025 | 2025 | * | EAV!G2321 |
| VN-EAEU | 2026 | 2026 | * | EAV!H2321 |
| VN-EAEU | 2027 | 2027 | * | EAV!I2321 |
| AHKFTA | 2022 | 2022 | 9 | AKH!D2333 |
| AHKFTA | 2023 | 2023 | 6 | AKH!E2333 |
| AHKFTA | 2024 | 2024 | 6 | AKH!F2333 |
| AHKFTA | 2025 | 2025 | 3 | AKH!G2333 |
| AHKFTA | 2026 | 2026 | 3 | AKH!H2333 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I2333 |
| EVFTA | 2022 | 2022 | 3,6 | EV-NK!D2300 |
| EVFTA | 2023 | 2023 | 3,1 | EV-NK!E2300 |
| EVFTA | 2024 | 2024 | 2,7 | EV-NK!F2300 |
| EVFTA | 2025 | 2025 | 2,2 | EV-NK!G2300 |
| EVFTA | 2026 | 2026 | 1,8 | EV-NK!H2300 |
| EVFTA | 2027 | 2027 | 1,3 | EV-NK!I2300 |
| UKVFTA | 2022 | 2022 | 3,6 | UKV!D2302 |
| UKVFTA | 2023 | 2023 | 3,1 | UKV!E2302 |
| UKVFTA | 2024 | 2024 | 2,7 | UKV!F2302 |
| UKVFTA | 2025 | 2025 | 2,2 | UKV!G2302 |
| UKVFTA | 2026 | 2026 | 1,8 | UKV!H2302 |
| UKVFTA | 2027 | 2027 | 1,3 | UKV!I2302 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 3,1 | CPTPP!D2298 |
| CPTPP | (II) | 2022 (DERIVED) | 2,7 | CPTPP!E2298 |
| CPTPP | (III) | 2023 (DERIVED) | 2,2 | CPTPP!F2298 |
| CPTPP | (IV) | 2024 (DERIVED) | 1,8 | CPTPP!G2298 |
| CPTPP | (V) | 2025 (DERIVED) | 1,3 | CPTPP!H2298 |
| CPTPP | (VI) | 2026 (DERIVED) | 0,9 | CPTPP!I2298 |
| CPTPP | (VII) | 2027 (DERIVED) | 0,4 | CPTPP!J2298 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D2319 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E2319 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F2319 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G2319 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H2319 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I2319 |
| RCEP B | 2022 | 2022 | 0 | B!D2319 |
| RCEP B | 2023 | 2023 | 0 | B!E2319 |
| RCEP B | 2024 | 2024 | 0 | B!F2319 |
| RCEP B | 2025 | 2025 | 0 | B!G2319 |
| RCEP B | 2026 | 2026 | 0 | B!H2319 |
| RCEP B | 2027 | 2027 | 0 | B!I2319 |
| RCEP C | 2022 | 2022 | 0 | C!D2319 |
| RCEP C | 2023 | 2023 | 0 | C!E2319 |
| RCEP C | 2024 | 2024 | 0 | C!F2319 |
| RCEP C | 2025 | 2025 | 0 | C!G2319 |
| RCEP C | 2026 | 2026 | 0 | C!H2319 |
| RCEP C | 2027 | 2027 | 0 | C!I2319 |
| RCEP D | 2022 | 2022 | 0 | D!D2319 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E2319 |
| RCEP D | 2024 | 2024 | 0 | D!F2319 |
| RCEP D | 2025 | 2025 | 0 | D!G2319 |
| RCEP D | 2026 | 2026 | 0 | D!H2319 |
| RCEP D | 2027 | 2027 | 0 | D!I2319 |
| RCEP E | 2022 | 2022 | 0 | E!D2322 |
| RCEP E | 2023 | 2023 | 0 | E!E2322 |
| RCEP E | 2024 | 2024 | 0 | E!F2322 |
| RCEP E | 2025 | 2025 | 0 | E!G2322 |
| RCEP E | 2026 | 2026 | 0 | E!H2322 |
| RCEP E | 2027 | 2027 | 0 | E!I2322 |
| RCEP F | 2022 | 2022 | 0 | F!D2319 |
| RCEP F | 2023 | 2023 | 0 | F!E2319 |
| RCEP F | 2024 | 2024 | 0 | F!F2319 |
| RCEP F | 2025 | 2025 | 0 | F!G2319 |
| RCEP F | 2026 | 2026 | 0 | F!H2319 |
| RCEP F | 2027 | 2027 | 0 | F!I2319 |
| VIFTA | 2024 | 2024 | 10 | VI!F2167 |
| VIFTA | 2025 | 2025 | 5 | VI!G2167 |
| VIFTA | 2026 | 2026 | 0 | VI!H2167 |
| VIFTA | 2027 | 2027 | 0 | VI!I2167 |

## Asesoría y advertencias

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT) | | 15/2024/TT-BYT | Read the referenced instruments. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "0,9; M: 1,3" has a general 0,9% and an "M:" 1.3% 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 "0,9; M: 1,3", the FTA schedule for period (VI) shows "0,9". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 1702.90 has 9 lines; 1702.90.40 is distinguished from its siblings by: Caramel. | 1702.90.11 Chemically pure maltose; 1702.90.19 Other; 1702.90.20 Artificial honey, whether or not mixed with natural honey; 1702.90.30 Flavoured or coloured sugars (excluding maltose); 1702.90.51 Coconut sap sugar; 1702.90.59 Other | 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 1702.90.40. 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 15% for 1702.90.40 was checked against BT2026 (cell BT2026!N2311), 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 |
|---|
| Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT) |

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.