

Detalle del SA 1702.90.91

|                        |                                                                                                                                                                                                                                                                                                                                                                                                       |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 1702.90.91                                                                                                                                                                                                                                                                                                                                                                                            |
| 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: / - - Other: / - - - Sugar syrups |
| Unidad                 | kg                                                                                                                                                                                                                                                                                                                                                                                                    |
| Generado               | 01/11/2026 20:03:08                                                                                                                                                                                                                                                                                                                                                                                   |
| 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                 | <a href="https://vietnamtariff.com/hs-code/17029091/">https://vietnamtariff.com/hs-code/17029091/</a>                                                                                                                                                                                                                                                                                                 |

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!K2316 |
| Preferencial (NMF)               | 15              | 15%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N2316 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2316 |
| 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 |

|         |             |                |                            |      |                       |                |                 |
|---------|-------------|----------------|----------------------------|------|-----------------------|----------------|-----------------|
| 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      |
| VIFTA   | 6           | 6%             | 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       |
| 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!E2323 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E2284 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F2284 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G2284 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H2284 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I2284 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J2284 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E2322 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F2322 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G2322 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H2322 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I2322   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J2322   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E2324   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F2324   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G2324   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H2324   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I2324   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J2324   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F2326   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H2290 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F2286   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G2286   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H2286   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I2286   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J2286   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K2286   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E2284   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F2284   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G2284   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H2284   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I2284   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J2284   |
| VCFTA   | 2022                                   | 2022 | 3               | VC!D2333   |
| VCFTA   | 2023                                   | 2023 | 1               | VC!E2333   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F2333   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G2333   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H2333    |
| VCFTA   | 2027    | 2027 | 0               | VC!I2333    |
| VN-EAEU | 2022    | 2022 | *               | EAV!D2326   |
| VN-EAEU | 2023    | 2023 | *               | EAV!E2326   |
| VN-EAEU | 2024    | 2024 | *               | EAV!F2326   |
| VN-EAEU | 2025    | 2025 | *               | EAV!G2326   |
| VN-EAEU | 2026    | 2026 | *               | EAV!H2326   |
| VN-EAEU | 2027    | 2027 | *               | EAV!I2326   |
| AHKFTA  | 2022    | 2022 | 9               | AKH!D2338   |
| AHKFTA  | 2023    | 2023 | 6               | AKH!E2338   |
| AHKFTA  | 2024    | 2024 | 6               | AKH!F2338   |
| AHKFTA  | 2025    | 2025 | 3               | AKH!G2338   |
| AHKFTA  | 2026    | 2026 | 3               | AKH!H2338   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I2338   |
| EVFTA   | 2022    | 2022 | 3,6             | EV-NK!D2305 |
| EVFTA   | 2023    | 2023 | 3,1             | EV-NK!E2305 |
| EVFTA   | 2024    | 2024 | 2,7             | EV-NK!F2305 |
| EVFTA   | 2025    | 2025 | 2,2             | EV-NK!G2305 |
| EVFTA   | 2026    | 2026 | 1,8             | EV-NK!H2305 |
| EVFTA   | 2027    | 2027 | 1,3             | EV-NK!I2305 |
| UKVFTA  | 2022    | 2022 | 3,6             | UKV!D2307   |
| UKVFTA  | 2023    | 2023 | 3,1             | UKV!E2307   |
| UKVFTA  | 2024    | 2024 | 2,7             | UKV!F2307   |
| UKVFTA  | 2025    | 2025 | 2,2             | UKV!G2307   |
| UKVFTA  | 2026    | 2026 | 1,8             | UKV!H2307   |
| UKVFTA  | 2027    | 2027 | 1,3             | UKV!I2307   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 3,1             | CPTPP!D2303   |
| CPTPP  | (II)    | 2022 (DERIVED) | 2,7             | CPTPP!E2303   |
| CPTPP  | (III)   | 2023 (DERIVED) | 2,2             | CPTPP!F2303   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 1,8             | CPTPP!G2303   |
| CPTPP  | (V)     | 2025 (DERIVED) | 1,3             | CPTPP!H2303   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0,9             | CPTPP!I2303   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0,4             | CPTPP!J2303   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D2324 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E2324 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F2324 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G2324 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H2324 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I2324 |
| RCEP B | 2022    | 2022           | 0               | B!D2324       |
| RCEP B | 2023    | 2023           | 0               | B!E2324       |
| RCEP B | 2024    | 2024           | 0               | B!F2324       |
| RCEP B | 2025    | 2025           | 0               | B!G2324       |
| RCEP B | 2026    | 2026           | 0               | B!H2324       |
| RCEP B | 2027    | 2027           | 0               | B!I2324       |
| RCEP C | 2022    | 2022           | 0               | C!D2324       |
| RCEP C | 2023    | 2023           | 0               | C!E2324       |
| RCEP C | 2024    | 2024           | 0               | C!F2324       |
| RCEP C | 2025    | 2025           | 0               | C!G2324       |
| RCEP C | 2026    | 2026           | 0               | C!H2324       |
| RCEP C | 2027    | 2027           | 0               | C!I2324       |
| RCEP D | 2022    | 2022           | 0               | D!D2324       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 0               | D!E2324  |
| RCEP D | 2024    | 2024 | 0               | D!F2324  |
| RCEP D | 2025    | 2025 | 0               | D!G2324  |
| RCEP D | 2026    | 2026 | 0               | D!H2324  |
| RCEP D | 2027    | 2027 | 0               | D!I2324  |
| RCEP E | 2022    | 2022 | 0               | E!D2327  |
| RCEP E | 2023    | 2023 | 0               | E!E2327  |
| RCEP E | 2024    | 2024 | 0               | E!F2327  |
| RCEP E | 2025    | 2025 | 0               | E!G2327  |
| RCEP E | 2026    | 2026 | 0               | E!H2327  |
| RCEP E | 2027    | 2027 | 0               | E!I2327  |
| RCEP F | 2022    | 2022 | 0               | F!D2324  |
| RCEP F | 2023    | 2023 | 0               | F!E2324  |
| RCEP F | 2024    | 2024 | 0               | F!F2324  |
| RCEP F | 2025    | 2025 | 0               | F!G2324  |
| RCEP F | 2026    | 2026 | 0               | F!H2324  |
| RCEP F | 2027    | 2027 | 0               | F!I2324  |
| VIFTA  | 2024    | 2024 | 12              | VI!F2172 |
| VIFTA  | 2025    | 2025 | 9               | VI!G2172 |
| VIFTA  | 2026    | 2026 | 6               | VI!H2172 |
| VIFTA  | 2027    | 2027 | 3               | VI!I2172 |

Asesoría y advertencias

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

|         |        |                                                      |                                                                                                                                                    |                                                                                                                                                                                                                                           |                |                                                                                                 |                                                                                                 |
|---------|--------|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| 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; 1702.90.91 is distinguished from its siblings by: Sugar syrups.                                                    | 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); 1702.90.40 Caramel; 1702.90.51 Coconut sap sugar | 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-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 15% for 1702.90.91 was checked against BT2026 (cell BT2026!N2316), 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                                                                                                                                                                                                                                                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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. |