Vietnam Tariff Intelligence

# Detalle del SA 1901.90.32

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|---|---|
| **Código SA** | 1901.90.32 |
| **Descripción** | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included / - Other: / - - Other, of goods of headings 04.01 to 04.04: / - - - Other, containing cocoa powder |
| **Unidad** | kg |
| **Generado** | 02/11/2026 11:20:10 |
| **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/19019032/ |

## 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!K2399 |
| Preferencial (NMF) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2399 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2399 |
| 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 |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-KR) | 0% (excepto KR) | 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 |
| 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 |
| 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 |
| AIFTA | 5 | 5% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo C) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 5,5 | 5,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 5.7 | 5,7% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 10 | 10% | 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 |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E2398 |
| ATIGA | 2022 | 2022 | 0 | AT!E2359 |
| ATIGA | 2023 | 2023 | 0 | AT!F2359 |
| ATIGA | 2024 | 2024 | 0 | AT!G2359 |
| ATIGA | 2025 | 2025 | 0 | AT!H2359 |
| ATIGA | 2026 | 2026 | 0 | AT!I2359 |
| ATIGA | 2027 | 2027 | 0 | AT!J2359 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E2397 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2397 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2397 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2397 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2397 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2397 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E2399 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F2399 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2399 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2399 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2399 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2399 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2401 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2365 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F2361 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G2361 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H2361 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I2361 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J2361 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K2361 |
| VKFTA | 2022 | 2022 | 0 | VK!E2359 |
| VKFTA | 2023 | 2023 | 0 | VK!F2359 |
| VKFTA | 2024 | 2024 | 0 | VK!G2359 |
| VKFTA | 2025 | 2025 | 0 | VK!H2359 |
| VKFTA | 2026 | 2026 | 0 | VK!I2359 |
| VKFTA | 2027 | 2027 | 0 | VK!J2359 |
| VCFTA | 2022 | 2022 | 4 | VC!D2408 |
| VCFTA | 2023 | 2023 | 2 | VC!E2408 |
| VCFTA | 2024 | 2024 | 0 | VC!F2408 |
| VCFTA | 2025 | 2025 | 0 | VC!G2408 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H2408 |
| VCFTA | 2027 | 2027 | 0 | VC!I2408 |
| VN-EAEU | 2022 | 2022 | 2,7 | EAV!D2401 |
| VN-EAEU | 2023 | 2023 | 1,8 | EAV!E2401 |
| VN-EAEU | 2024 | 2024 | 0,9 | EAV!F2401 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2401 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2401 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2401 |
| AHKFTA | 2022 | 2022 | 10 | AKH!D2413 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E2413 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F2413 |
| AHKFTA | 2025 | 2025 | 10 | AKH!G2413 |
| AHKFTA | 2026 | 2026 | 10 | AKH!H2413 |
| AHKFTA | 2027 | 2027 | 10 | AKH!I2413 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D2384 |
| EVFTA | 2023 | 2023 | 3,3 | EV-NK!E2384 |
| EVFTA | 2024 | 2024 | 1,6 | EV-NK!F2384 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G2384 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H2384 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I2384 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D2386 |
| UKVFTA | 2023 | 2023 | 3,3 | UKV!E2386 |
| UKVFTA | 2024 | 2024 | 1,6 | UKV!F2386 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G2386 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H2386 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I2386 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D2380 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E2380 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F2380 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G2380 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H2380 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I2380 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J2380 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D2403 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E2403 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F2403 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G2403 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H2403 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I2403 |
| RCEP B | 2022 | 2022 | 9 | B!D2403 |
| RCEP B | 2023 | 2023 | 8 | B!E2403 |
| RCEP B | 2024 | 2024 | 7 | B!F2403 |
| RCEP B | 2025 | 2025 | 6 | B!G2403 |
| RCEP B | 2026 | 2026 | 5 | B!H2403 |
| RCEP B | 2027 | 2027 | 4 | B!I2403 |
| RCEP C | 2022 | 2022 | 9 | C!D2403 |
| RCEP C | 2023 | 2023 | 8 | C!E2403 |
| RCEP C | 2024 | 2024 | 7 | C!F2403 |
| RCEP C | 2025 | 2025 | 6 | C!G2403 |
| RCEP C | 2026 | 2026 | 5 | C!H2403 |
| RCEP C | 2027 | 2027 | 4 | C!I2403 |
| RCEP D | 2022 | 2022 | 9,1 | D!D2403 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 8,2 | D!E2403 |
| RCEP D | 2024 | 2024 | 7,3 | D!F2403 |
| RCEP D | 2025 | 2025 | 6,4 | D!G2403 |
| RCEP D | 2026 | 2026 | 5,5 | D!H2403 |
| RCEP D | 2027 | 2027 | 4,5 | D!I2403 |
| RCEP E | 2022 | 2022 | 9 | E!D2406 |
| RCEP E | 2023 | 2023 | 8 | E!E2406 |
| RCEP E | 2024 | 2024 | 7 | E!F2406 |
| RCEP E | 2025 | 2025 | 6 | E!G2406 |
| RCEP E | 2026 | 2026 | 5 | E!H2406 |
| RCEP E | 2027 | 2027 | 4 | E!I2406 |
| RCEP F | 2022 | 2022 | 9 | F!D2403 |
| RCEP F | 2023 | 2023 | 8 | F!E2403 |
| RCEP F | 2024 | 2024 | 7 | F!F2403 |
| RCEP F | 2025 | 2025 | 6 | F!G2403 |
| RCEP F | 2026 | 2026 | 5 | F!H2403 |
| RCEP F | 2027 | 2027 | 4 | F!I2403 |
| VIFTA | 2024 | 2024 | 8,6 | VI!F2240 |
| VIFTA | 2025 | 2025 | 7.1 | VI!G2240 |
| VIFTA | 2026 | 2026 | 5.7 | VI!H2240 |
| VIFTA | 2027 | 2027 | 4.3 | VI!I2240 |

## Asesoría y advertencias

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021) | | 1182/QĐ-BCT-PL | Prepare inspection/certification filings under the cited instruments before clearance. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving. | MFN 10% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 1901.90 has 10 lines; 1901.90.32 is distinguished from its siblings by: Other, containing cocoa powder. | 1901.90.11 Medical foods; 1901.90.19 Other; 1901.90.20 Malt extract; 1901.90.31 Filled milk; 1901.90.39 Other; 1901.90.41 In powder 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 "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 1901.90.32. 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 1901.90.32 was checked against BT2026 (cell BT2026!N2399), 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 KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)

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.