

Detalle del SA 2008.20.90

|                        |                                                                                                                                                                                                                            |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 2008.20.90                                                                                                                                                                                                                 |
| Descripción            | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included / - Pineapples: / - - Other |
| Unidad                 | kg                                                                                                                                                                                                                         |
| Generado               | 31/10/2026 11:30:20                                                                                                                                                                                                        |
| 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/20082090/">https://vietnamtariff.com/hs-code/20082090/</a>                                                                                                                      |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|-----------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 60              | 60%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2549 |
| Preferencial (NMF)               | 40              | 40%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N2549 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2549 |
| 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 (-MM, CN) | 0% (excepto MM, CN) | 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(-LA, KR)  | 0% (excepto LA, 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 |
| 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 |
| VNCU           | 0           | 0%                  | Arancel consolidado BT2026 | 2023 - 2027                            | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Ad valorem |
| VCFTA          | 3           | 3%                  | Arancel consolidado BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| EVFTA          | 5           | 5%                  | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 5           | 5%                  | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 40          | 40%                 | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                |    |               |                            |      |                                   |                |                 |
|----------------|----|---------------|----------------------------|------|-----------------------------------|----------------|-----------------|
| RCEP (Anexo B) | 40 | 40%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo D) | 40 | 40%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo E) | 40 | 40%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo F) | 40 | 40%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| VIFTA          | 40 | 40%           | 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       |
| AHKFTA         | *  | * no elegible | Arancel consolidado BT2026 | 2026 | AHK                               | 123/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo C) | *  | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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!E2543 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E2504 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F2504 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G2504 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H2504 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I2504 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J2504 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 3               | AJ!E2542 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F2542 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G2542 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H2542 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I2542   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J2542   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 5               | VJ!E2544   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2.5             | VJ!F2544   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G2544   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H2544   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I2544   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J2544   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F2546   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H2510 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F2506   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G2506   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H2506   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I2506   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J2506   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K2506   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E2506   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F2506   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G2506   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H2506   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I2506   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J2506   |
| VCFTA   | 2022                                   | 2022 | 14              | VC!D2553   |
| VCFTA   | 2023                                   | 2023 | 11              | VC!E2553   |
| VCFTA   | 2024                                   | 2024 | 9               | VC!F2553   |
| VCFTA   | 2025                                   | 2025 | 6               | VC!G2553   |

| FTA     | Periodo     | Año  | Valor de origen | Fuente      |
|---------|-------------|------|-----------------|-------------|
| VCFTA   | 2026        | 2026 | 3               | VC!H2553    |
| VCFTA   | 2027        | 2027 | 0               | VC!I2553    |
| VN-EAEU | 2022        | 2022 | 10,9            | EAV!D2550   |
| VN-EAEU | 2023        | 2023 | 7,3             | EAV!E2550   |
| VN-EAEU | 2024        | 2024 | 3,6             | EAV!F2550   |
| VN-EAEU | 2025        | 2025 | 0               | EAV!G2550   |
| VN-EAEU | 2026        | 2026 | 0               | EAV!H2550   |
| VN-EAEU | 2027        | 2027 | 0               | EAV!I2550   |
| VNCU    | 2022        | 2022 | 0               | VNCU!D378   |
| VNCU    | 2023 - 2027 |      | 0               | VNCU!E378   |
| AHKFTA  | 2022        | 2022 | *               | AKH!D2558   |
| AHKFTA  | 2023        | 2023 | *               | AKH!E2558   |
| AHKFTA  | 2024        | 2024 | *               | AKH!F2558   |
| AHKFTA  | 2025        | 2025 | *               | AKH!G2558   |
| AHKFTA  | 2026        | 2026 | *               | AKH!H2558   |
| AHKFTA  | 2027        | 2027 | *               | AKH!I2558   |
| EVFTA   | 2022        | 2022 | 25              | EV-NK!D2529 |
| EVFTA   | 2023        | 2023 | 20              | EV-NK!E2529 |
| EVFTA   | 2024        | 2024 | 15              | EV-NK!F2529 |
| EVFTA   | 2025        | 2025 | 10              | EV-NK!G2529 |
| EVFTA   | 2026        | 2026 | 5               | EV-NK!H2529 |
| EVFTA   | 2027        | 2027 | 0               | EV-NK!I2529 |
| UKVFTA  | 2022        | 2022 | 25              | UKV!D2531   |
| UKVFTA  | 2023        | 2023 | 20              | UKV!E2531   |
| UKVFTA  | 2024        | 2024 | 15              | UKV!F2531   |
| UKVFTA  | 2025        | 2025 | 10              | UKV!G2531   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| UKVFTA | 2026    | 2026           | 5               | UKV!H2531     |
| UKVFTA | 2027    | 2027           | 0               | UKV!I2531     |
| CPTPP  | (I)     | 2021 (DERIVED) | 13,3            | CPTPP!D2525   |
| CPTPP  | (II)    | 2022 (DERIVED) | 6,6             | CPTPP!E2525   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F2525   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G2525   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H2525   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I2525   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J2525   |
| RCEP A | 2022    | 2022           | 40              | RCEPT-A!D2548 |
| RCEP A | 2023    | 2023           | 40              | RCEPT-A!E2548 |
| RCEP A | 2024    | 2024           | 40              | RCEPT-A!F2548 |
| RCEP A | 2025    | 2025           | 40              | RCEPT-A!G2548 |
| RCEP A | 2026    | 2026           | 40              | RCEPT-A!H2548 |
| RCEP A | 2027    | 2027           | 40              | RCEPT-A!I2548 |
| RCEP B | 2022    | 2022           | 40              | B!D2548       |
| RCEP B | 2023    | 2023           | 40              | B!E2548       |
| RCEP B | 2024    | 2024           | 40              | B!F2548       |
| RCEP B | 2025    | 2025           | 40              | B!G2548       |
| RCEP B | 2026    | 2026           | 40              | B!H2548       |
| RCEP B | 2027    | 2027           | 40              | B!I2548       |
| RCEP C | 2022    | 2022           | *               | C!D2548       |
| RCEP C | 2023    | 2023           | *               | C!E2548       |
| RCEP C | 2024    | 2024           | *               | C!F2548       |
| RCEP C | 2025    | 2025           | *               | C!G2548       |
| RCEP C | 2026    | 2026           | *               | C!H2548       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP C | 2027    | 2027 | *               | C!I2548  |
| RCEP D | 2022    | 2022 | 40              | D!D2548  |
| RCEP D | 2023    | 2023 | 40              | D!E2548  |
| RCEP D | 2024    | 2024 | 40              | D!F2548  |
| RCEP D | 2025    | 2025 | 40              | D!G2548  |
| RCEP D | 2026    | 2026 | 40              | D!H2548  |
| RCEP D | 2027    | 2027 | 40              | D!I2548  |
| RCEP E | 2022    | 2022 | 40              | E!D2551  |
| RCEP E | 2023    | 2023 | 40              | E!E2551  |
| RCEP E | 2024    | 2024 | 40              | E!F2551  |
| RCEP E | 2025    | 2025 | 40              | E!G2551  |
| RCEP E | 2026    | 2026 | 40              | E!H2551  |
| RCEP E | 2027    | 2027 | 40              | E!I2551  |
| RCEP F | 2022    | 2022 | 40              | F!D2548  |
| RCEP F | 2023    | 2023 | 40              | F!E2548  |
| RCEP F | 2024    | 2024 | 40              | F!F2548  |
| RCEP F | 2025    | 2025 | 40              | F!G2548  |
| RCEP F | 2026    | 2026 | 40              | F!H2548  |
| RCEP F | 2027    | 2027 | 40              | F!I2548  |
| VIFTA  | 2024    | 2024 | 40              | VI!F2374 |
| VIFTA  | 2025    | 2025 | 40              | VI!G2374 |
| VIFTA  | 2026    | 2026 | 40              | VI!H2374 |
| VIFTA  | 2027    | 2027 | 40              | VI!I2374 |

| Código de riesgo | Nivel  | Nombre del riesgo                                          | Descripción                                                                                                                                                                                                                                  | Datos relacionados                                | Referencia jurídica               | Acción recomendada                                                                                           | Estado de verificación                                  |
|------------------|--------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| DOC-003          | YELLOW | Quarantine                                                 | Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)                                                                                                                                                                 |                                                   | 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): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT )                                                                                           |                                                   | 42/2019/TT-BCT,<br>34/2025/TT-BCT | Read the referenced instruments.                                                                             | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013          | YELLOW | FTA rate not lower than MFN                                | RCEP (Anexo A) 40%, RCEP (Anexo B) 40%, RCEP (Anexo D) 40%, RCEP (Anexo E) 40%, RCEP (Anexo F) 40%, VIFTA 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving. | MFN 40%                                           |                                   | 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 2008.20 has 2 lines; 2008.20.90 is distinguished from its siblings by: Other.                                                                                                                                                     | 2008.20.10 In airtight containers for retail sale | 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 2008.20.90. This does NOT mean there is no risk.                                                                                                                                                 |                                                   |                                   | Check the MOIT Trade Remedies Authority database.                                                            | No verificado – requiere comprobación                   |

| Código de riesgo | Nivel | Nombre del riesgo              | Descripción                                                                                          | Datos relacionados | Referencia jurídica | Acción recomendada                                                                                       | Estado de verificación                        |
|------------------|-------|--------------------------------|------------------------------------------------------------------------------------------------------|--------------------|---------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| DQ-001           | GREEN | MFN rate present in the source | The MFN rate 40% for 2008.20.90 was checked against BT2026 (cell BT2026!N2549), 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                                                                                           |
|------------------------------------------------------------------------------------------------------------------|
| Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) |
| Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)                                                                       |

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.