

Detalle del SA 2009.81.10

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 2009.81.10                                                                                                                                                                                                                                                                                                                                                                                                            |
| Descripción            | Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter / - Juice of any other single fruit, nut or vegetable: / - - Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos) juice; lingonberry (Vaccinium vitis-idaea) juice: / - - - Suitable for infants or young children |
| Unidad                 | kg/lít                                                                                                                                                                                                                                                                                                                                                                                                                |
| Generado               | 30/10/2026 11:58:40                                                                                                                                                                                                                                                                                                                                                                                                   |
| 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/20098110/">https://vietnamtariff.com/hs-code/20098110/</a>                                                                                                                                                                                                                                                                                                                 |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|-----------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 37.5            | 37,5%                 | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2600 |
| Preferencial (NMF)               | 25              | 25%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N2600 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2600 |
| 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, TH, CN) | 0% (excepto MM, TH, CN) | 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(-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 |
| EVFTA   | 3,1             | 3,1%                    | Arancel consolidado BT2026 | 2026                                   | EUR.1                 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA  | 3,1             | 3,1%                    | Arancel consolidado BT2026 | 2026                                   | EUR.1                 | 117/2022/NĐ-CP | Ad valorem |
| AIFTA   | 5               | 5%                      | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                    | 122/2022/NĐ-CP | Ad valorem |
| VCFTA   | 6               | 6%                      | Arancel consolidado BT2026 | 2026                                   | VC                    | 112/2022/NĐ-CP | Ad valorem |
| VIFTA   | 17.5            | 17,5%                   | Arancel consolidado BT2026 | 2026                                   | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem |

|                |    |               |                            |      |                                   |                |                 |
|----------------|----|---------------|----------------------------|------|-----------------------------------|----------------|-----------------|
| RCEP (Anexo A) | 25 | 25%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo B) | 25 | 25%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo D) | 25 | 25%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo E) | 25 | 25%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo F) | 25 | 25%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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!E2595 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E2556 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F2556 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G2556 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H2556 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I2556 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J2556 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E2594 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F2594 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G2594 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H2594 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I2594   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J2594   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4               | VJ!E2596   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2               | VJ!F2596   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G2596   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H2596   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I2596   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J2596   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F2598   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H2562 |
| AIFTA   | 30/12/2022                             | 2022 | 5               | AI!F2558   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 5               | AI!G2558   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 5               | AI!H2558   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 5               | AI!I2558   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 5               | AI!J2558   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 5               | AI!K2558   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E2558   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F2558   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G2558   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H2558   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I2558   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J2558   |
| VCFTA   | 2022                                   | 2022 | 14              | VC!D2605   |
| VCFTA   | 2023                                   | 2023 | 12              | VC!E2605   |
| VCFTA   | 2024                                   | 2024 | 10              | VC!F2605   |
| VCFTA   | 2025                                   | 2025 | 8               | VC!G2605   |

| FTA     | Periodo     | Año  | Valor de origen | Fuente      |
|---------|-------------|------|-----------------|-------------|
| VCFTA   | 2026        | 2026 | 6               | VC!H2605    |
| VCFTA   | 2027        | 2027 | 4               | VC!I2605    |
| VN-EAEU | 2022        | 2022 | 6,8             | EAV!D2602   |
| VN-EAEU | 2023        | 2023 | 4,5             | EAV!E2602   |
| VN-EAEU | 2024        | 2024 | 2,3             | EAV!F2602   |
| VN-EAEU | 2025        | 2025 | 0               | EAV!G2602   |
| VN-EAEU | 2026        | 2026 | 0               | EAV!H2602   |
| VN-EAEU | 2027        | 2027 | 0               | EAV!I2602   |
| VNCU    | 2022        | 2022 | 0               | VNCU!D418   |
| VNCU    | 2023 - 2027 |      | 0               | VNCU!E418   |
| AHKFTA  | 2022        | 2022 | *               | AKH!D2610   |
| AHKFTA  | 2023        | 2023 | *               | AKH!E2610   |
| AHKFTA  | 2024        | 2024 | *               | AKH!F2610   |
| AHKFTA  | 2025        | 2025 | *               | AKH!G2610   |
| AHKFTA  | 2026        | 2026 | *               | AKH!H2610   |
| AHKFTA  | 2027        | 2027 | *               | AKH!I2610   |
| EVFTA   | 2022        | 2022 | 15,6            | EV-NK!D2581 |
| EVFTA   | 2023        | 2023 | 12,5            | EV-NK!E2581 |
| EVFTA   | 2024        | 2024 | 9,3             | EV-NK!F2581 |
| EVFTA   | 2025        | 2025 | 6,2             | EV-NK!G2581 |
| EVFTA   | 2026        | 2026 | 3,1             | EV-NK!H2581 |
| EVFTA   | 2027        | 2027 | 0               | EV-NK!I2581 |
| UKVFTA  | 2022        | 2022 | 15,6            | UKV!D2583   |
| UKVFTA  | 2023        | 2023 | 12,5            | UKV!E2583   |
| UKVFTA  | 2024        | 2024 | 9,3             | UKV!F2583   |
| UKVFTA  | 2025        | 2025 | 6,2             | UKV!G2583   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| UKVFTA | 2026    | 2026           | 3,1             | UKV!H2583     |
| UKVFTA | 2027    | 2027           | 0               | UKV!I2583     |
| CPTPP  | (I)     | 2021 (DERIVED) | 8,3             | CPTPP!D2577   |
| CPTPP  | (II)    | 2022 (DERIVED) | 4,1             | CPTPP!E2577   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F2577   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G2577   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H2577   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I2577   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J2577   |
| RCEP A | 2022    | 2022           | 25              | RCEPT-A!D2600 |
| RCEP A | 2023    | 2023           | 25              | RCEPT-A!E2600 |
| RCEP A | 2024    | 2024           | 25              | RCEPT-A!F2600 |
| RCEP A | 2025    | 2025           | 25              | RCEPT-A!G2600 |
| RCEP A | 2026    | 2026           | 25              | RCEPT-A!H2600 |
| RCEP A | 2027    | 2027           | 25              | RCEPT-A!I2600 |
| RCEP B | 2022    | 2022           | 25              | B!D2600       |
| RCEP B | 2023    | 2023           | 25              | B!E2600       |
| RCEP B | 2024    | 2024           | 25              | B!F2600       |
| RCEP B | 2025    | 2025           | 25              | B!G2600       |
| RCEP B | 2026    | 2026           | 25              | B!H2600       |
| RCEP B | 2027    | 2027           | 25              | B!I2600       |
| RCEP C | 2022    | 2022           | *               | C!D2600       |
| RCEP C | 2023    | 2023           | *               | C!E2600       |
| RCEP C | 2024    | 2024           | *               | C!F2600       |
| RCEP C | 2025    | 2025           | *               | C!G2600       |
| RCEP C | 2026    | 2026           | *               | C!H2600       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP C | 2027    | 2027 | *               | C!I2600  |
| RCEP D | 2022    | 2022 | 25              | D!D2600  |
| RCEP D | 2023    | 2023 | 25              | D!E2600  |
| RCEP D | 2024    | 2024 | 25              | D!F2600  |
| RCEP D | 2025    | 2025 | 25              | D!G2600  |
| RCEP D | 2026    | 2026 | 25              | D!H2600  |
| RCEP D | 2027    | 2027 | 25              | D!I2600  |
| RCEP E | 2022    | 2022 | 25              | E!D2603  |
| RCEP E | 2023    | 2023 | 25              | E!E2603  |
| RCEP E | 2024    | 2024 | 25              | E!F2603  |
| RCEP E | 2025    | 2025 | 25              | E!G2603  |
| RCEP E | 2026    | 2026 | 25              | E!H2603  |
| RCEP E | 2027    | 2027 | 25              | E!I2603  |
| RCEP F | 2022    | 2022 | 25              | F!D2600  |
| RCEP F | 2023    | 2023 | 25              | F!E2600  |
| RCEP F | 2024    | 2024 | 25              | F!F2600  |
| RCEP F | 2025    | 2025 | 25              | F!G2600  |
| RCEP F | 2026    | 2026 | 25              | F!H2600  |
| RCEP F | 2027    | 2027 | 25              | F!I2600  |
| VIFTA  | 2024    | 2024 | 22,5            | VI!F2425 |
| VIFTA  | 2025    | 2025 | 20              | VI!G2425 |
| VIFTA  | 2026    | 2026 | 17.5            | VI!H2425 |
| VIFTA  | 2027    | 2027 | 15              | VI!I2425 |

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): 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, 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) 25%, RCEP (Anexo B) 25%, RCEP (Anexo D) 25%, RCEP (Anexo E) 25%, RCEP (Anexo F) 25%: 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                   |
| HS-003           | YELLOW | Classification Review Required – similar lines exist       | Subheading 2009.81 has 2 lines; 2009.81.10 is distinguished from its siblings by: Suitable for infants or young children.                                                                                                         | 2009.81.90<br>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 2009.81.10. 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 25% for 2009.81.10 was checked against BT2026 (cell BT2026!N2600), 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 )                                                                                                                                                                                    |
| <p>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.</p> |