

Detalle del SA 2302.30.10

|                        |                                                                                                                                                                                                    |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 2302.30.10                                                                                                                                                                                         |
| Descripción            | Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants / - Of wheat: / - - Bran and pollard |
| Unidad                 | kg                                                                                                                                                                                                 |
| Generado               | 30/10/2026 07:09:45                                                                                                                                                                                |
| 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/23023010/">https://vietnamtariff.com/hs-code/23023010/</a>                                                                                              |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel                   | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|---------------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 5               | 5%                        | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2870 |
| Preferencial (NMF)               | 0               | 0%                        | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N2870 |
| IVA                              | 5/8/10          | 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2870 |
| 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 |
| AHKFTA         | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/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 |
| 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 |
| 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 |
| 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 |
| VIFTA   | 0 | 0%        | 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  |

### Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente   |
|-------|----------------------------------------|------|-----------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E2852 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E2813 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F2813 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G2813 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H2813 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I2813 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J2813 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E2851 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F2851 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G2851 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H2851 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I2851   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J2851   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E2855   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F2855   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G2855   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H2855   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I2855   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J2855   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F2855   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H2819 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F2815   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G2815   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H2815   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I2815   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J2815   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K2815   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E2815   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F2815   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G2815   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H2815   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I2815   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J2815   |
| VCFTA   | 2022                                   | 2022 | 5               | VC!D2862   |
| VCFTA   | 2023                                   | 2023 | 5               | VC!E2862   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F2862   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G2862   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H2862    |
| VCFTA   | 2027    | 2027 | 0               | VC!I2862    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D2859   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E2859   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F2859   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G2859   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H2859   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I2859   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D2867   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E2867   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F2867   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G2867   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H2867   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I2867   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D2838 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E2838 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F2838 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G2838 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H2838 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I2838 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D2840   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E2840   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F2840   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G2840   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H2840   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I2840   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D2836   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E2836   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F2836   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G2836   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H2836   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I2836   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J2836   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D2859 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E2859 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F2859 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G2859 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H2859 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I2859 |
| RCEP B | 2022    | 2022           | 0               | B!D2859       |
| RCEP B | 2023    | 2023           | 0               | B!E2859       |
| RCEP B | 2024    | 2024           | 0               | B!F2859       |
| RCEP B | 2025    | 2025           | 0               | B!G2859       |
| RCEP B | 2026    | 2026           | 0               | B!H2859       |
| RCEP B | 2027    | 2027           | 0               | B!I2859       |
| RCEP C | 2022    | 2022           | 0               | C!D2859       |
| RCEP C | 2023    | 2023           | 0               | C!E2859       |
| RCEP C | 2024    | 2024           | 0               | C!F2859       |
| RCEP C | 2025    | 2025           | 0               | C!G2859       |
| RCEP C | 2026    | 2026           | 0               | C!H2859       |
| RCEP C | 2027    | 2027           | 0               | C!I2859       |
| RCEP D | 2022    | 2022           | 0               | D!D2859       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 0               | D!E2859  |
| RCEP D | 2024    | 2024 | 0               | D!F2859  |
| RCEP D | 2025    | 2025 | 0               | D!G2859  |
| RCEP D | 2026    | 2026 | 0               | D!H2859  |
| RCEP D | 2027    | 2027 | 0               | D!I2859  |
| RCEP E | 2022    | 2022 | 0               | E!D2862  |
| RCEP E | 2023    | 2023 | 0               | E!E2862  |
| RCEP E | 2024    | 2024 | 0               | E!F2862  |
| RCEP E | 2025    | 2025 | 0               | E!G2862  |
| RCEP E | 2026    | 2026 | 0               | E!H2862  |
| RCEP E | 2027    | 2027 | 0               | E!I2862  |
| RCEP F | 2022    | 2022 | 0               | F!D2859  |
| RCEP F | 2023    | 2023 | 0               | F!E2859  |
| RCEP F | 2024    | 2024 | 0               | F!F2859  |
| RCEP F | 2025    | 2025 | 0               | F!G2859  |
| RCEP F | 2026    | 2026 | 0               | F!H2859  |
| RCEP F | 2027    | 2027 | 0               | F!I2859  |
| VIFTA  | 2024    | 2024 | 0               | VI!F2667 |
| VIFTA  | 2025    | 2025 | 0               | VI!G2667 |
| VIFTA  | 2026    | 2026 | 0               | VI!H2667 |
| VIFTA  | 2027    | 2027 | 0               | VI!I2667 |

Asesoría y advertencias

| 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):<br>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 |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 2302.30 has 2 lines; 2302.30.10 is distinguished from its siblings by: Bran and pollard. | 2302.30.90<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 "5/8/10".                                                                      |                     | 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 2302.30.10. 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 0% for 2302.30.10 was checked against BT2026 (cell BT2026!N2870), 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                     |
|--------------------------------------------|
| 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.