Vietnam Tariff Intelligence

# Detalle del SA 2715.00.10

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|---|---|
| **Código SA** | 2715.00.10 |
| **Descripción** | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) / - Polyurethane tar coatings |
| **Unidad** | kg/lít |
| **Generado** | 08/11/2026 11:31:49 |
| **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/27150010/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K3368 |
| Preferencial (NMF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N3368 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q3368 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ3368 |
| 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 |
| 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 |
| 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 |
| AKFTA | 5 | 5% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VKFTA | 5 | 5% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Anexo E) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 10,9 | 10,9% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 11.4 | 11,4% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 20 | 20% | 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 |
| AIFTA | 22.5 | 22,5% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E3368 |
| ATIGA | 2022 | 2022 | 0 | AT!E3329 |
| ATIGA | 2023 | 2023 | 0 | AT!F3329 |
| ATIGA | 2024 | 2024 | 0 | AT!G3329 |
| ATIGA | 2025 | 2025 | 0 | AT!H3329 |
| ATIGA | 2026 | 2026 | 0 | AT!I3329 |
| ATIGA | 2027 | 2027 | 0 | AT!J3329 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E3367 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F3367 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G3367 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H3367 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I3367 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J3367 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E3371 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F3371 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G3371 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H3371 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I3371 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J3371 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F3371 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H3335 |
| AIFTA | 30/12/2022 | 2022 | 24 | AI!F3331 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 23 | AI!G3331 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 23 | AI!H3331 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 22.5 | AI!I3331 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 22.5 | AI!J3331 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 22.5 | AI!K3331 |
| VKFTA | 2022 | 2022 | 5 | VK!E3331 |
| VKFTA | 2023 | 2023 | 5 | VK!F3331 |
| VKFTA | 2024 | 2024 | 5 | VK!G3331 |
| VKFTA | 2025 | 2025 | 5 | VK!H3331 |
| VKFTA | 2026 | 2026 | 5 | VK!I3331 |
| VKFTA | 2027 | 2027 | 5 | VK!J3331 |
| VCFTA | 2022 | 2022 | 5 | VC!D3378 |
| VCFTA | 2023 | 2023 | 2 | VC!E3378 |
| VCFTA | 2024 | 2024 | 0 | VC!F3378 |
| VCFTA | 2025 | 2025 | 0 | VC!G3378 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H3378 |
| VCFTA | 2027 | 2027 | 0 | VC!I3378 |
| VN-EAEU | 2022 | 2022 | 5,5 | EAV!D3375 |
| VN-EAEU | 2023 | 2023 | 3,6 | EAV!E3375 |
| VN-EAEU | 2024 | 2024 | 1,8 | EAV!F3375 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G3375 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H3375 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I3375 |
| AHKFTA | 2022 | 2022 | 20 | AKH!D3383 |
| AHKFTA | 2023 | 2023 | 20 | AKH!E3383 |
| AHKFTA | 2024 | 2024 | 20 | AKH!F3383 |
| AHKFTA | 2025 | 2025 | 20 | AKH!G3383 |
| AHKFTA | 2026 | 2026 | 20 | AKH!H3383 |
| AHKFTA | 2027 | 2027 | 20 | AKH!I3383 |
| EVFTA | 2022 | 2022 | 10 | EV-NK!D3354 |
| EVFTA | 2023 | 2023 | 6,6 | EV-NK!E3354 |
| EVFTA | 2024 | 2024 | 3,3 | EV-NK!F3354 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G3354 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H3354 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I3354 |
| UKVFTA | 2022 | 2022 | 10 | UKV!D3356 |
| UKVFTA | 2023 | 2023 | 6,6 | UKV!E3356 |
| UKVFTA | 2024 | 2024 | 3,3 | UKV!F3356 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G3356 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H3356 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I3356 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D3354 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E3354 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F3354 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G3354 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H3354 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I3354 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J3354 |
| RCEP A | 2022 | 2022 | 18 | RCEPT-A!D3375 |
| RCEP A | 2023 | 2023 | 16 | RCEPT-A!E3375 |
| RCEP A | 2024 | 2024 | 14 | RCEPT-A!F3375 |
| RCEP A | 2025 | 2025 | 12 | RCEPT-A!G3375 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H3375 |
| RCEP A | 2027 | 2027 | 8 | RCEPT-A!I3375 |
| RCEP B | 2022 | 2022 | 18 | B!D3375 |
| RCEP B | 2023 | 2023 | 16 | B!E3375 |
| RCEP B | 2024 | 2024 | 14 | B!F3375 |
| RCEP B | 2025 | 2025 | 12 | B!G3375 |
| RCEP B | 2026 | 2026 | 10 | B!H3375 |
| RCEP B | 2027 | 2027 | 8 | B!I3375 |
| RCEP C | 2022 | 2022 | 18 | C!D3375 |
| RCEP C | 2023 | 2023 | 16 | C!E3375 |
| RCEP C | 2024 | 2024 | 14 | C!F3375 |
| RCEP C | 2025 | 2025 | 12 | C!G3375 |
| RCEP C | 2026 | 2026 | 10 | C!H3375 |
| RCEP C | 2027 | 2027 | 8 | C!I3375 |
| RCEP D | 2022 | 2022 | 18,2 | D!D3375 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 16,4 | D!E3375 |
| RCEP D | 2024 | 2024 | 14,5 | D!F3375 |
| RCEP D | 2025 | 2025 | 12,7 | D!G3375 |
| RCEP D | 2026 | 2026 | 10,9 | D!H3375 |
| RCEP D | 2027 | 2027 | 9,1 | D!I3375 |
| RCEP E | 2022 | 2022 | 18 | E!D3378 |
| RCEP E | 2023 | 2023 | 16 | E!E3378 |
| RCEP E | 2024 | 2024 | 14 | E!F3378 |
| RCEP E | 2025 | 2025 | 12 | E!G3378 |
| RCEP E | 2026 | 2026 | 10 | E!H3378 |
| RCEP E | 2027 | 2027 | 8 | E!I3378 |
| RCEP F | 2022 | 2022 | 18 | F!D3375 |
| RCEP F | 2023 | 2023 | 16 | F!E3375 |
| RCEP F | 2024 | 2024 | 14 | F!F3375 |
| RCEP F | 2025 | 2025 | 12 | F!G3375 |
| RCEP F | 2026 | 2026 | 10 | F!H3375 |
| RCEP F | 2027 | 2027 | 8 | F!I3375 |
| VIFTA | 2024 | 2024 | 17.1 | VI!F3111 |
| VIFTA | 2025 | 2025 | 14.3 | VI!G3111 |
| VIFTA | 2026 | 2026 | 11.4 | VI!H3111 |
| VIFTA | 2027 | 2027 | 8.6 | VI!I3111 |

## 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): TNKS khai thác chưa chế biến thành SP khác (181/2025/NĐ-CP PL1) | | 181/2025/NĐ-CP | Read the referenced instruments. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 20%, AIFTA 22,5%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20% | | 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 2715.00 has 2 lines; 2715.00.10 is distinguished from its siblings by: Polyurethane tar coatings. | 2715.00.90 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 2715.00.10. 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 20% for 2715.00.10 was checked against BT2026 (cell BT2026!N3368), 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 |
|---|
| TNKS khai thác chưa chế biến thành SP khác (181/2025/NĐ-CP PL1) |

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.