

Detalle del SA 2912.19.00

|                        |                                                                                                                                                                       |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 2912.19.00                                                                                                                                                            |
| Descripción            | Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde / - Acyclic aldehydes without other oxygen function: / - - Other |
| Unidad                 | kg/lít                                                                                                                                                                |
| Generado               | 30/10/2026 17:47:54                                                                                                                                                   |
| 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/29121900/">https://vietnamtariff.com/hs-code/29121900/</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!K4002 |
| Preferencial (NMF)               | 0               | 0%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N4002 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q4002 |
| 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<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad<br>valorem |
| VJEPA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0 | 0%           | Arancel consolidado<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| VIFTA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>valorem |
| VN-CAM  |   | Sin<br>datos | Sin datos                     |                       | S                     | 56/2026/NĐ-CP  | Sin datos     |
| VNCU    |   | Sin<br>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!E3947 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E3908 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F3908 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G3908 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H3908 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I3908 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J3908 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E3946 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F3946 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G3946 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H3946 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I3946   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J3946   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E3950   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F3950   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G3950   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H3950   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I3950   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J3950   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F3950   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H3914 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F3910   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G3910   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H3910   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I3910   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J3910   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K3910   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E3910   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F3910   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G3910   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H3910   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I3910   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J3910   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D3957   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E3957   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F3957   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G3957   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H3957    |
| VCFTA   | 2027    | 2027 | 0               | VC!I3957    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D3954   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E3954   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F3954   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G3954   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H3954   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I3954   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D3962   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E3962   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F3962   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G3962   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H3962   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I3962   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D3933 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E3933 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F3933 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G3933 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H3933 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I3933 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D3935   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E3935   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F3935   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G3935   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H3935   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I3935   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D3933   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E3933   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F3933   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G3933   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H3933   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I3933   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J3933   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D3954 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E3954 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F3954 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G3954 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H3954 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I3954 |
| RCEP B | 2022    | 2022           | 0               | B!D3954       |
| RCEP B | 2023    | 2023           | 0               | B!E3954       |
| RCEP B | 2024    | 2024           | 0               | B!F3954       |
| RCEP B | 2025    | 2025           | 0               | B!G3954       |
| RCEP B | 2026    | 2026           | 0               | B!H3954       |
| RCEP B | 2027    | 2027           | 0               | B!I3954       |
| RCEP C | 2022    | 2022           | 0               | C!D3954       |
| RCEP C | 2023    | 2023           | 0               | C!E3954       |
| RCEP C | 2024    | 2024           | 0               | C!F3954       |
| RCEP C | 2025    | 2025           | 0               | C!G3954       |
| RCEP C | 2026    | 2026           | 0               | C!H3954       |
| RCEP C | 2027    | 2027           | 0               | C!I3954       |
| RCEP D | 2022    | 2022           | 0               | D!D3954       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 0               | D!E3954  |
| RCEP D | 2024    | 2024 | 0               | D!F3954  |
| RCEP D | 2025    | 2025 | 0               | D!G3954  |
| RCEP D | 2026    | 2026 | 0               | D!H3954  |
| RCEP D | 2027    | 2027 | 0               | D!I3954  |
| RCEP E | 2022    | 2022 | 0               | E!D3957  |
| RCEP E | 2023    | 2023 | 0               | E!E3957  |
| RCEP E | 2024    | 2024 | 0               | E!F3957  |
| RCEP E | 2025    | 2025 | 0               | E!G3957  |
| RCEP E | 2026    | 2026 | 0               | E!H3957  |
| RCEP E | 2027    | 2027 | 0               | E!I3957  |
| RCEP F | 2022    | 2022 | 0               | F!D3954  |
| RCEP F | 2023    | 2023 | 0               | F!E3954  |
| RCEP F | 2024    | 2024 | 0               | F!F3954  |
| RCEP F | 2025    | 2025 | 0               | F!G3954  |
| RCEP F | 2026    | 2026 | 0               | F!H3954  |
| RCEP F | 2027    | 2027 | 0               | F!I3954  |
| VIFTA  | 2024    | 2024 | 0               | VI!F3629 |
| VIFTA  | 2025    | 2025 | 0               | VI!G3629 |
| VIFTA  | 2026    | 2026 | 0               | VI!H3629 |
| VIFTA  | 2027    | 2027 | 0               | VI!I3629 |

Asesoría y advertencias

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

|         |        |                                                            |                                                                                                     |  |                |                                                                                                          |                                               |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|--|----------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| 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 2912.19.00. 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 2912.19.00 was checked against BT2026 (cell BT2026!N4002), 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 |

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.