

Detalle del SA 2926.40.00

|                        |                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 2926.40.00                                                                                                                                    |
| Descripción            | Nitrile-function compounds / - alpha-Phenylacetoacetonitrile                                                                                  |
| Unidad                 | kg/lít                                                                                                                                        |
| Generado               | 01/11/2026 08:18:25                                                                                                                           |
| 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/29264000/">https://vietnamtariff.com/hs-code/29264000/</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!K4261 |
| Preferencial (NMF)               | 0               | 0%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N4261 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q4261 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ             | 121/2022/NĐ-CP | Ad<br>valorem |

| FTA            | Valor de origen | Arancel | Base de datos              | Periodo                                | Prueba de origen                  | Base jurídica  | Estado     |
|----------------|-----------------|---------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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 |

| FTA     | Valor de origen | Arancel   | Base de datos              | Periodo               | Prueba de origen      | Base jurídica  | Estado     |
|---------|-----------------|-----------|----------------------------|-----------------------|-----------------------|----------------|------------|
| 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!E4212 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E4173 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F4173 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G4173 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H4173 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I4173 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J4173 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E4211 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F4211 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G4211   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H4211   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I4211   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J4211   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E4215   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F4215   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G4215   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H4215   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I4215   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J4215   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F4215   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H4179 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F4175   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G4175   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H4175   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I4175   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J4175   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K4175   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E4175   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F4175   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G4175   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H4175   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I4175   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J4175   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D4222   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E4222   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2024    | 2024 | 0               | VC!F4222    |
| VCFTA   | 2025    | 2025 | 0               | VC!G4222    |
| VCFTA   | 2026    | 2026 | 0               | VC!H4222    |
| VCFTA   | 2027    | 2027 | 0               | VC!I4222    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D4219   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E4219   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F4219   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G4219   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H4219   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I4219   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D4227   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E4227   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F4227   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G4227   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H4227   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I4227   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D4198 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E4198 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F4198 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G4198 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H4198 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I4198 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D4200   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E4200   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F4200   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G4200   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| UKVFTA | 2026    | 2026           | 0               | UKV!H4200     |
| UKVFTA | 2027    | 2027           | 0               | UKV!!4200     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D4198   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E4198   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F4198   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G4198   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H4198   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!!4198   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J4198   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D4219 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E4219 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F4219 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G4219 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H4219 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!!4219 |
| RCEP B | 2022    | 2022           | 0               | B!D4219       |
| RCEP B | 2023    | 2023           | 0               | B!E4219       |
| RCEP B | 2024    | 2024           | 0               | B!F4219       |
| RCEP B | 2025    | 2025           | 0               | B!G4219       |
| RCEP B | 2026    | 2026           | 0               | B!H4219       |
| RCEP B | 2027    | 2027           | 0               | B!!4219       |
| RCEP C | 2022    | 2022           | 0               | C!D4219       |
| RCEP C | 2023    | 2023           | 0               | C!E4219       |
| RCEP C | 2024    | 2024           | 0               | C!F4219       |
| RCEP C | 2025    | 2025           | 0               | C!G4219       |
| RCEP C | 2026    | 2026           | 0               | C!H4219       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP C | 2027    | 2027 | 0               | C!I4219  |
| RCEP D | 2022    | 2022 | 0               | D!D4219  |
| RCEP D | 2023    | 2023 | 0               | D!E4219  |
| RCEP D | 2024    | 2024 | 0               | D!F4219  |
| RCEP D | 2025    | 2025 | 0               | D!G4219  |
| RCEP D | 2026    | 2026 | 0               | D!H4219  |
| RCEP D | 2027    | 2027 | 0               | D!I4219  |
| RCEP E | 2022    | 2022 | 0               | E!D4222  |
| RCEP E | 2023    | 2023 | 0               | E!E4222  |
| RCEP E | 2024    | 2024 | 0               | E!F4222  |
| RCEP E | 2025    | 2025 | 0               | E!G4222  |
| RCEP E | 2026    | 2026 | 0               | E!H4222  |
| RCEP E | 2027    | 2027 | 0               | E!I4222  |
| RCEP F | 2022    | 2022 | 0               | F!D4219  |
| RCEP F | 2023    | 2023 | 0               | F!E4219  |
| RCEP F | 2024    | 2024 | 0               | F!F4219  |
| RCEP F | 2025    | 2025 | 0               | F!G4219  |
| RCEP F | 2026    | 2026 | 0               | F!H4219  |
| RCEP F | 2027    | 2027 | 0               | F!I4219  |
| VIFTA  | 2024    | 2024 | 0               | VI!F3880 |
| VIFTA  | 2025    | 2025 | 0               | VI!G3880 |
| VIFTA  | 2026    | 2026 | 0               | VI!H3880 |
| VIFTA  | 2027    | 2027 | 0               | VI!I3880 |

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 2926.40.00. 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 2926.40.00 was checked against BT2026 (cell BT2026!N4261), 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.