

Detalle del SA 3306.10.10

|                        |                                                                                                                                                                                                                                             |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 3306.10.10                                                                                                                                                                                                                                  |
| Descripción            | Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages / - Dentifrices: / - - Powders and pastes for dental prophylaxis |
| Unidad                 | kg                                                                                                                                                                                                                                          |
| Generado               | 01/11/2026 12:15:21                                                                                                                                                                                                                         |
| 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/33061010/">https://vietnamtariff.com/hs-code/33061010/</a>                                                                                                                                       |

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!K4975 |
| Preferencial (NMF)               | 20              | 20%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N4975 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q4975 |
| 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 (-KH)    | 0% (excepto KH)     | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/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(-KH, MY) | 0% (excepto KH, MY) | 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 |
| 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 |
| EVFTA          | 2,5        | 2,5%                | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 2,5        | 2,5%                | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| AHKFTA         | 4          | 4%                  | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/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 |
| 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          | 8    | 8%        | 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!E4869 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E4830 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F4830 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G4830 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H4830 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I4830 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J4830 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E4874 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F4874 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G4874 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H4874 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I4874   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J4874   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4               | VJ!E4872   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2               | VJ!F4872   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G4872   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H4872   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I4872   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J4872   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F4872   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H4836 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F4832   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G4832   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H4832   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I4832   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J4832   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K4832   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E4841   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F4841   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G4841   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H4841   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I4841   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J4841   |
| VCFTA   | 2022                                   | 2022 | 5               | VC!D4879   |
| VCFTA   | 2023                                   | 2023 | 2               | VC!E4879   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F4879   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G4879   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H4879    |
| VCFTA   | 2027    | 2027 | 0               | VC!I4879    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D4876   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E4876   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F4876   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G4876   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H4876   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I4876   |
| AHKFTA  | 2022    | 2022 | 12              | AKH!D4884   |
| AHKFTA  | 2023    | 2023 | 8               | AKH!E4884   |
| AHKFTA  | 2024    | 2024 | 8               | AKH!F4884   |
| AHKFTA  | 2025    | 2025 | 4               | AKH!G4884   |
| AHKFTA  | 2026    | 2026 | 4               | AKH!H4884   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I4884   |
| EVFTA   | 2022    | 2022 | 12,5            | EV-NK!D4855 |
| EVFTA   | 2023    | 2023 | 10              | EV-NK!E4855 |
| EVFTA   | 2024    | 2024 | 7,5             | EV-NK!F4855 |
| EVFTA   | 2025    | 2025 | 5               | EV-NK!G4855 |
| EVFTA   | 2026    | 2026 | 2,5             | EV-NK!H4855 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I4855 |
| UKVFTA  | 2022    | 2022 | 12,5            | UKV!D4857   |
| UKVFTA  | 2023    | 2023 | 10              | UKV!E4857   |
| UKVFTA  | 2024    | 2024 | 7,5             | UKV!F4857   |
| UKVFTA  | 2025    | 2025 | 5               | UKV!G4857   |
| UKVFTA  | 2026    | 2026 | 2,5             | UKV!H4857   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I4857   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D4855   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E4855   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F4855   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G4855   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H4855   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I4855   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J4855   |
| RCEP A | 2022    | 2022           | 18              | RCEPT-A!D4876 |
| RCEP A | 2023    | 2023           | 16              | RCEPT-A!E4876 |
| RCEP A | 2024    | 2024           | 14              | RCEPT-A!F4876 |
| RCEP A | 2025    | 2025           | 12              | RCEPT-A!G4876 |
| RCEP A | 2026    | 2026           | 10              | RCEPT-A!H4876 |
| RCEP A | 2027    | 2027           | 8               | RCEPT-A!I4876 |
| RCEP B | 2022    | 2022           | 18              | B!D4876       |
| RCEP B | 2023    | 2023           | 16              | B!E4876       |
| RCEP B | 2024    | 2024           | 14              | B!F4876       |
| RCEP B | 2025    | 2025           | 12              | B!G4876       |
| RCEP B | 2026    | 2026           | 10              | B!H4876       |
| RCEP B | 2027    | 2027           | 8               | B!I4876       |
| RCEP C | 2022    | 2022           | 18              | C!D4876       |
| RCEP C | 2023    | 2023           | 16              | C!E4876       |
| RCEP C | 2024    | 2024           | 14              | C!F4876       |
| RCEP C | 2025    | 2025           | 12              | C!G4876       |
| RCEP C | 2026    | 2026           | 10              | C!H4876       |
| RCEP C | 2027    | 2027           | 8               | C!I4876       |
| RCEP D | 2022    | 2022           | 18,2            | D!D4876       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 16,4            | D!E4876  |
| RCEP D | 2024    | 2024 | 14,5            | D!F4876  |
| RCEP D | 2025    | 2025 | 12,7            | D!G4876  |
| RCEP D | 2026    | 2026 | 10,9            | D!H4876  |
| RCEP D | 2027    | 2027 | 9,1             | D!I4876  |
| RCEP E | 2022    | 2022 | 18              | E!D4879  |
| RCEP E | 2023    | 2023 | 16              | E!E4879  |
| RCEP E | 2024    | 2024 | 14              | E!F4879  |
| RCEP E | 2025    | 2025 | 12              | E!G4879  |
| RCEP E | 2026    | 2026 | 10              | E!H4879  |
| RCEP E | 2027    | 2027 | 8               | E!I4879  |
| RCEP F | 2022    | 2022 | 18              | F!D4876  |
| RCEP F | 2023    | 2023 | 16              | F!E4876  |
| RCEP F | 2024    | 2024 | 14              | F!F4876  |
| RCEP F | 2025    | 2025 | 12              | F!G4876  |
| RCEP F | 2026    | 2026 | 10              | F!H4876  |
| RCEP F | 2027    | 2027 | 8               | F!I4876  |
| VIFTA  | 2024    | 2024 | 16              | VI!F4493 |
| VIFTA  | 2025    | 2025 | 12              | VI!G4493 |
| VIFTA  | 2026    | 2026 | 8               | VI!H4493 |
| VIFTA  | 2027    | 2027 | 4               | VI!!4493 |

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): Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)                                                       |                     | 09/2024/TT-BYT-DM | Read the referenced instruments.                                                                         | Instrumento citado en la fuente; vigencia no verificada |
| DOC-004 | YELLOW | Other item policy                                          | Item policy (source, Vietnamese): Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)                                                       |                     | 09/2024/TT-BYT-DM | Read the referenced instruments.                                                                         | Instrumento citado en la fuente; vigencia no verificada |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 3306.10 has 2 lines; 3306.10.10 is distinguished from its siblings by: Powders and pastes for dental prophylaxis. | 3306.10.90<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 3306.10.10. 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 3306.10.10 was checked against BT2026 (cell BT2026!N4975), 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               |
|--------------------------------------|
| Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14) |
| Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14) |

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.