

Detalle del SA 3701.99.90

|                        |                                                                                                                                                                                                                                                 |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 3701.99.90                                                                                                                                                                                                                                      |
| Descripción            | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs / - Other: / - - Other: / - - - Other |
| Unidad                 | m2                                                                                                                                                                                                                                              |
| Generado               | 31/10/2026 21:49:46                                                                                                                                                                                                                             |
| 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/37019990/">https://vietnamtariff.com/hs-code/37019990/</a>                                                                                                                                           |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|-----------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 7.5             | 7,5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K5216 |
| Preferencial (NMF)               | 5               | 5%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N5216 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5216 |
| 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 |
| 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<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     |
| AHKFTA  | 6 | 6%           | Arancel consolidado<br>BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Ad<br>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!E5094 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E5055 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F5055 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G5055 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H5055 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I5055 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J5055 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1               | AJ!E5099 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F5099 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G5099 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H5099 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I5099   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J5099   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 2               | VJ!E5097   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 1               | VJ!F5097   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G5097   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H5097   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I5097   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J5097   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F5097   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H5061 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F5057   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G5057   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H5057   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I5057   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J5057   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K5057   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E5066   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F5066   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G5066   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H5066   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I5066   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J5066   |
| VCFTA   | 2022                                   | 2022 | 3               | VC!D5104   |
| VCFTA   | 2023                                   | 2023 | 1               | VC!E5104   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F5104   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G5104   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H5104    |
| VCFTA   | 2027    | 2027 | 0               | VC!I5104    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D5101   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E5101   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F5101   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G5101   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H5101   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I5101   |
| AHKFTA  | 2022    | 2022 | 6               | AKH!D5109   |
| AHKFTA  | 2023    | 2023 | 6               | AKH!E5109   |
| AHKFTA  | 2024    | 2024 | 6               | AKH!F5109   |
| AHKFTA  | 2025    | 2025 | 6               | AKH!G5109   |
| AHKFTA  | 2026    | 2026 | 6               | AKH!H5109   |
| AHKFTA  | 2027    | 2027 | 6               | AKH!I5109   |
| EVFTA   | 2022    | 2022 | 3               | EV-NK!D5080 |
| EVFTA   | 2023    | 2023 | 2               | EV-NK!E5080 |
| EVFTA   | 2024    | 2024 | 1               | EV-NK!F5080 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G5080 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H5080 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I5080 |
| UKVFTA  | 2022    | 2022 | 3               | UKV!D5082   |
| UKVFTA  | 2023    | 2023 | 2               | UKV!E5082   |
| UKVFTA  | 2024    | 2024 | 1               | UKV!F5082   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G5082   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H5082   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I5082   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D5080   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E5080   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F5080   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G5080   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H5080   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I5080   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J5080   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D5101 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E5101 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F5101 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G5101 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H5101 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I5101 |
| RCEP B | 2022    | 2022           | 0               | B!D5101       |
| RCEP B | 2023    | 2023           | 0               | B!E5101       |
| RCEP B | 2024    | 2024           | 0               | B!F5101       |
| RCEP B | 2025    | 2025           | 0               | B!G5101       |
| RCEP B | 2026    | 2026           | 0               | B!H5101       |
| RCEP B | 2027    | 2027           | 0               | B!I5101       |
| RCEP C | 2022    | 2022           | 0               | C!D5101       |
| RCEP C | 2023    | 2023           | 0               | C!E5101       |
| RCEP C | 2024    | 2024           | 0               | C!F5101       |
| RCEP C | 2025    | 2025           | 0               | C!G5101       |
| RCEP C | 2026    | 2026           | 0               | C!H5101       |
| RCEP C | 2027    | 2027           | 0               | C!I5101       |
| RCEP D | 2022    | 2022           | 0               | D!D5101       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 0               | D!E5101  |
| RCEP D | 2024    | 2024 | 0               | D!F5101  |
| RCEP D | 2025    | 2025 | 0               | D!G5101  |
| RCEP D | 2026    | 2026 | 0               | D!H5101  |
| RCEP D | 2027    | 2027 | 0               | D!!5101  |
| RCEP E | 2022    | 2022 | 0               | E!D5104  |
| RCEP E | 2023    | 2023 | 0               | E!E5104  |
| RCEP E | 2024    | 2024 | 0               | E!F5104  |
| RCEP E | 2025    | 2025 | 0               | E!G5104  |
| RCEP E | 2026    | 2026 | 0               | E!H5104  |
| RCEP E | 2027    | 2027 | 0               | E!!5104  |
| RCEP F | 2022    | 2022 | 0               | F!D5101  |
| RCEP F | 2023    | 2023 | 0               | F!E5101  |
| RCEP F | 2024    | 2024 | 0               | F!F5101  |
| RCEP F | 2025    | 2025 | 0               | F!G5101  |
| RCEP F | 2026    | 2026 | 0               | F!H5101  |
| RCEP F | 2027    | 2027 | 0               | F!!5101  |
| VIFTA  | 2024    | 2024 | 4               | VI!F4699 |
| VIFTA  | 2025    | 2025 | 2               | VI!G4699 |
| VIFTA  | 2026    | 2026 | 0               | VI!H4699 |
| VIFTA  | 2027    | 2027 | 0               | VI!!4699 |

Asesoría y advertencias

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

|         |        |                                                            |                                                                                                                                         |                                                                |                |                                                                                                              |                                               |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | AHKFTA 6%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving. | MFN 5%                                                         |                | 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 3701.99 has 2 lines; 3701.99.90 is distinguished from its siblings by: Other.                                                | 3701.99.10 Of a kind suitable for use in the printing industry | 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 3701.99.90. 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 5% for 3701.99.90 was checked against BT2026 (cell BT2026!N5216), 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.