

Detalle del SA 3702.54.40

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 3702.54.40                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Descripción            | Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed / - Other film, for colour photography (polychrome): / - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides: / - - - Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry |
| Unidad                 | m                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Generado               | 31/10/2026 17:05:34                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 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/37025440/">https://vietnamtariff.com/hs-code/37025440/</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!K5236 |
| Preferencial (NMF)               | 0               | 0%                        | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N5236 |
| IVA                              | 5/8/10          | 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5236 |
| 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 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!E5115 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E5076 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F5076 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G5076 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H5076 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I5076 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J5076 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E5120 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F5120 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G5120 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H5120 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I5120   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J5120   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E5118   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F5118   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G5118   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H5118   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I5118   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J5118   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F5118   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H5082 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F5078   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G5078   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H5078   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I5078   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J5078   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K5078   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E5087   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F5087   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G5087   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H5087   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I5087   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J5087   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D5125   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E5125   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F5125   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G5125   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H5125    |
| VCFTA   | 2027    | 2027 | 0               | VC!I5125    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D5122   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E5122   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F5122   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G5122   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H5122   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I5122   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D5130   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E5130   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F5130   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G5130   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H5130   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I5130   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D5101 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E5101 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F5101 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G5101 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H5101 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I5101 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D5103   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E5103   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F5103   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G5103   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H5103   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I5103   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D5101   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E5101   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F5101   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G5101   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H5101   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I5101   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J5101   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D5122 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E5122 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F5122 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G5122 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H5122 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I5122 |
| RCEP B | 2022    | 2022           | 0               | B!D5122       |
| RCEP B | 2023    | 2023           | 0               | B!E5122       |
| RCEP B | 2024    | 2024           | 0               | B!F5122       |
| RCEP B | 2025    | 2025           | 0               | B!G5122       |
| RCEP B | 2026    | 2026           | 0               | B!H5122       |
| RCEP B | 2027    | 2027           | 0               | B!I5122       |
| RCEP C | 2022    | 2022           | 0               | C!D5122       |
| RCEP C | 2023    | 2023           | 0               | C!E5122       |
| RCEP C | 2024    | 2024           | 0               | C!F5122       |
| RCEP C | 2025    | 2025           | 0               | C!G5122       |
| RCEP C | 2026    | 2026           | 0               | C!H5122       |
| RCEP C | 2027    | 2027           | 0               | C!I5122       |
| RCEP D | 2022    | 2022           | 0               | D!D5122       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 0               | D!E5122  |
| RCEP D | 2024    | 2024 | 0               | D!F5122  |
| RCEP D | 2025    | 2025 | 0               | D!G5122  |
| RCEP D | 2026    | 2026 | 0               | D!H5122  |
| RCEP D | 2027    | 2027 | 0               | D!I5122  |
| RCEP E | 2022    | 2022 | 0               | E!D5125  |
| RCEP E | 2023    | 2023 | 0               | E!E5125  |
| RCEP E | 2024    | 2024 | 0               | E!F5125  |
| RCEP E | 2025    | 2025 | 0               | E!G5125  |
| RCEP E | 2026    | 2026 | 0               | E!H5125  |
| RCEP E | 2027    | 2027 | 0               | E!I5125  |
| RCEP F | 2022    | 2022 | 0               | F!D5122  |
| RCEP F | 2023    | 2023 | 0               | F!E5122  |
| RCEP F | 2024    | 2024 | 0               | F!F5122  |
| RCEP F | 2025    | 2025 | 0               | F!G5122  |
| RCEP F | 2026    | 2026 | 0               | F!H5122  |
| RCEP F | 2027    | 2027 | 0               | F!I5122  |
| VIFTA  | 2024    | 2024 | 0               | VI!F4719 |
| VIFTA  | 2025    | 2025 | 0               | VI!G4719 |
| VIFTA  | 2026    | 2026 | 0               | VI!H4719 |
| VIFTA  | 2027    | 2027 | 0               | VI!I4719 |

Asesoría y advertencias

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

|         |        |                                                            |                                                                                                                                                                                               |                     |                |                                                                                                          |                                               |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 3702.54 has 2 lines; 3702.54.40 is distinguished from its siblings by: Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry. | 3702.54.90<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 "5/8/10".                                                                                                                                                                |                     | 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 3702.54.40. 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 3702.54.40 was checked against BT2026 (cell BT2026!N5236), 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.