

Detalle del SA 3916.90.19

|                        |                                                                                                                                                                                                                                                        |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 3916.90.19                                                                                                                                                                                                                                             |
| Descripción            | Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics / - Of other plastics: / - - Of addition polymerisation products: / - - - Other |
| Unidad                 | kg/m                                                                                                                                                                                                                                                   |
| Generado               | 30/10/2026 23:23:24                                                                                                                                                                                                                                    |
| 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/39169019/">https://vietnamtariff.com/hs-code/39169019/</a>                                                                                                                                                  |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|-----------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 9               | 9%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K5907 |
| Preferencial (NMF)               | 6               | 6%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N5907 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5907 |
| 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, MY, PH) | 0% (excepto KH, MY, PH) | 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(-PH)          | 0% (excepto PH)         | 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 |
| 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 |
| 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<br>BT2026 | 2026 | EAV                   | 113/2022/NĐ-CP | Ad valorem              |
| VN-LAO  | 0   | 0%                   | Arancel consolidado<br>BT2026 |      | S                     | 206/2025/NĐ-CP | Ad valorem              |
| VIFTA   | 0   | 0%                   | Arancel consolidado<br>BT2026 | 2026 | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem              |
| EVFTA   | 0/0 | 0 / 0 (varios tipos) | Arancel consolidado<br>BT2026 | 2026 | EUR.1                 | 116/2022/NĐ-CP | Requiere interpretación |
| UKVFTA  | 0/0 | 0 / 0 (varios tipos) | Arancel consolidado<br>BT2026 | 2026 | EUR.1                 | 117/2022/NĐ-CP | Requiere interpretación |
| VCFTA   | 0/0 | 0 / 0 (varios tipos) | Arancel consolidado<br>BT2026 | 2026 | VC                    | 112/2022/NĐ-CP | Requiere interpretación |
| 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!E5713 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E5674 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F5674 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G5674 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H5674 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I5674 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J5674 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E5718 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F5718 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G5718 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H5718 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I5718   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J5718   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E5716   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F5716   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G5716   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H5716   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I5716   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J5716   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F5718   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H5680 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F5676   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G5676   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H5676   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I5676   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J5676   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K5676   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E5687   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F5687   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G5687   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H5687   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I5687   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J5687   |
| VCFTA   | 2022                                   | 2022 |                 | VC!5730    |
| VCFTA   | 2023                                   | 2023 |                 | VC!5730    |
| VCFTA   | 2024                                   | 2024 |                 | VC!5730    |
| VCFTA   | 2025                                   | 2025 |                 | VC!5730    |

| FTA     | Periodo | Año  | Valor de origen | Fuente     |
|---------|---------|------|-----------------|------------|
| VCFTA   | 2026    | 2026 |                 | VC!5730    |
| VCFTA   | 2027    | 2027 |                 | VC!5730    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D5727  |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E5727  |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F5727  |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G5727  |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H5727  |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I5727  |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D5730  |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E5730  |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F5730  |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G5730  |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H5730  |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I5730  |
| EVFTA   | 2022    | 2022 |                 | EV-NK!5703 |
| EVFTA   | 2023    | 2023 |                 | EV-NK!5703 |
| EVFTA   | 2024    | 2024 |                 | EV-NK!5703 |
| EVFTA   | 2025    | 2025 |                 | EV-NK!5703 |
| EVFTA   | 2026    | 2026 |                 | EV-NK!5703 |
| EVFTA   | 2027    | 2027 |                 | EV-NK!5703 |
| UKVFTA  | 2022    | 2022 |                 | UKV!5705   |
| UKVFTA  | 2023    | 2023 |                 | UKV!5705   |
| UKVFTA  | 2024    | 2024 |                 | UKV!5705   |
| UKVFTA  | 2025    | 2025 |                 | UKV!5705   |
| UKVFTA  | 2026    | 2026 |                 | UKV!5705   |
| UKVFTA  | 2027    | 2027 |                 | UKV!5705   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D5699   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E5699   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F5699   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G5699   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H5699   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I5699   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J5699   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D5720 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E5720 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F5720 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G5720 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H5720 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I5720 |
| RCEP B | 2022    | 2022           | 0               | B!D5720       |
| RCEP B | 2023    | 2023           | 0               | B!E5720       |
| RCEP B | 2024    | 2024           | 0               | B!F5720       |
| RCEP B | 2025    | 2025           | 0               | B!G5720       |
| RCEP B | 2026    | 2026           | 0               | B!H5720       |
| RCEP B | 2027    | 2027           | 0               | B!I5720       |
| RCEP C | 2022    | 2022           | 0               | C!D5720       |
| RCEP C | 2023    | 2023           | 0               | C!E5720       |
| RCEP C | 2024    | 2024           | 0               | C!F5720       |
| RCEP C | 2025    | 2025           | 0               | C!G5720       |
| RCEP C | 2026    | 2026           | 0               | C!H5720       |
| RCEP C | 2027    | 2027           | 0               | C!I5720       |
| RCEP D | 2022    | 2022           | 0               | D!D5720       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 0               | D!E5720  |
| RCEP D | 2024    | 2024 | 0               | D!F5720  |
| RCEP D | 2025    | 2025 | 0               | D!G5720  |
| RCEP D | 2026    | 2026 | 0               | D!H5720  |
| RCEP D | 2027    | 2027 | 0               | D!I5720  |
| RCEP E | 2022    | 2022 | 0               | E!D5723  |
| RCEP E | 2023    | 2023 | 0               | E!E5723  |
| RCEP E | 2024    | 2024 | 0               | E!F5723  |
| RCEP E | 2025    | 2025 | 0               | E!G5723  |
| RCEP E | 2026    | 2026 | 0               | E!H5723  |
| RCEP E | 2027    | 2027 | 0               | E!I5723  |
| RCEP F | 2022    | 2022 | 0               | F!D5720  |
| RCEP F | 2023    | 2023 | 0               | F!E5720  |
| RCEP F | 2024    | 2024 | 0               | F!F5720  |
| RCEP F | 2025    | 2025 | 0               | F!G5720  |
| RCEP F | 2026    | 2026 | 0               | F!H5720  |
| RCEP F | 2027    | 2027 | 0               | F!I5720  |
| VIFTA  | 2024    | 2024 | 0               | VI!F5271 |
| VIFTA  | 2025    | 2025 | 0               | VI!G5271 |
| VIFTA  | 2026    | 2026 | 0               | VI!H5271 |
| VIFTA  | 2027    | 2027 | 0               | VI!I5271 |

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 3916.90 has 12 lines; 3916.90.19 is distinguished from its siblings by: Other.                                               | 3916.90.11 Of polypropylene; 3916.90.12 Of polystyrene; 3916.90.21 Of phenolic resins; of amino-resins; 3916.90.22 Of polyamides; 3916.90.29 Other; 3916.90.30 Of regenerated cellulose; of cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | No verificado – requiere comprobación         |
| HS-004  | YELLOW | HS code introduced in the 2023 nomenclature                | 3916.90.19 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 3916.90.19                                                                                                                                                                                                                                                                                                                        | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.  | 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 3916.90.19. 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 6% for 3916.90.19 was checked against BT2026 (cell BT2026!N5907), 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.