

Detalle del SA 3926.90.59

|                        |                                                                                                                                                    |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 3926.90.59                                                                                                                                         |
| Descripción            | Other articles of plastics and articles of other materials of headings 39.01 to 39.14 / - Other: / - - Articles for industrial uses: / - - - Other |
| Unidad                 | kg/chiếc                                                                                                                                           |
| Generado               | 31/10/2026 17:52:31                                                                                                                                |
| 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/39269059/">https://vietnamtariff.com/hs-code/39269059/</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!K6238 |
| Preferencial (NMF)               | 6               | 6%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N6238 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6238 |
| 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<br>giai 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 (-KH, ID, MM, PH)    | 0% (excepto KH, ID, MM, 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 |
| AJCEP          | 0                      | 0%                              | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA          | 0(-KH, ID, LA, MM, PH) | 0% (excepto KH, ID, LA, MM, 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 |
| 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 |

| FTA     | Valor de origen | Arancel   | Base de datos                 | Periodo                 | Prueba de origen      | Base jurídica  | Estado        |
|---------|-----------------|-----------|-------------------------------|-------------------------|-----------------------|----------------|---------------|
| 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 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     |
| AIFTA   | 15              | 15%       | Arancel consolidado<br>BT2026 | 01/01/2026 - 31/12/2026 | AI                    | 122/2022/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!E6054 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E6015 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F6015 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G6015 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H6015 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I6015 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J6015 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1               | AJ!E6059 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F6059 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G6059 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H6059   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I6059   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J6059   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E6057   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F6057   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G6057   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H6057   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I6057   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J6057   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F6065   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H6021 |
| AIFTA   | 30/12/2022                             | 2022 | 16              | AI!F6017   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 15.5            | AI!G6017   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 15              | AI!H6017   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 15              | AI!I6017   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 15              | AI!J6017   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 15              | AI!K6017   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E6041   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F6041   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G6041   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H6041   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I6041   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J6041   |
| VCFTA   | 2022                                   | 2022 | 3               | VC!D6083   |
| VCFTA   | 2023                                   | 2023 | 1               | VC!E6083   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F6083   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2025    | 2025 | 0               | VC!G6083    |
| VCFTA   | 2026    | 2026 | 0               | VC!H6083    |
| VCFTA   | 2027    | 2027 | 0               | VC!I6083    |
| VN-EAEU | 2022    | 2022 | 2,2             | EAV!D6068   |
| VN-EAEU | 2023    | 2023 | 1,5             | EAV!E6068   |
| VN-EAEU | 2024    | 2024 | 0,7             | EAV!F6068   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G6068   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H6068   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I6068   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D6071   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E6071   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F6071   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G6071   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H6071   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I6071   |
| EVFTA   | 2022    | 2022 | 5               | EV-NK!D6056 |
| EVFTA   | 2023    | 2023 | 3,3             | EV-NK!E6056 |
| EVFTA   | 2024    | 2024 | 1,6             | EV-NK!F6056 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G6056 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H6056 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I6056 |
| UKVFTA  | 2022    | 2022 | 5               | UKV!D6058   |
| UKVFTA  | 2023    | 2023 | 3,3             | UKV!E6058   |
| UKVFTA  | 2024    | 2024 | 1,6             | UKV!F6058   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G6058   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H6058   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| UKVFTA | 2027    | 2027           | 0               | UKV!I6058     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D6042   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E6042   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F6042   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G6042   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H6042   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I6042   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J6042   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D6061 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E6061 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F6061 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G6061 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H6061 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I6061 |
| RCEP B | 2022    | 2022           | 0               | B!D6061       |
| RCEP B | 2023    | 2023           | 0               | B!E6061       |
| RCEP B | 2024    | 2024           | 0               | B!F6061       |
| RCEP B | 2025    | 2025           | 0               | B!G6061       |
| RCEP B | 2026    | 2026           | 0               | B!H6061       |
| RCEP B | 2027    | 2027           | 0               | B!I6061       |
| RCEP C | 2022    | 2022           | 0               | C!D6061       |
| RCEP C | 2023    | 2023           | 0               | C!E6061       |
| RCEP C | 2024    | 2024           | 0               | C!F6061       |
| RCEP C | 2025    | 2025           | 0               | C!G6061       |
| RCEP C | 2026    | 2026           | 0               | C!H6061       |
| RCEP C | 2027    | 2027           | 0               | C!I6061       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2022    | 2022 | 0               | D!D6061  |
| RCEP D | 2023    | 2023 | 0               | D!E6061  |
| RCEP D | 2024    | 2024 | 0               | D!F6061  |
| RCEP D | 2025    | 2025 | 0               | D!G6061  |
| RCEP D | 2026    | 2026 | 0               | D!H6061  |
| RCEP D | 2027    | 2027 | 0               | D!I6061  |
| RCEP E | 2022    | 2022 | 0               | E!D6064  |
| RCEP E | 2023    | 2023 | 0               | E!E6064  |
| RCEP E | 2024    | 2024 | 0               | E!F6064  |
| RCEP E | 2025    | 2025 | 0               | E!G6064  |
| RCEP E | 2026    | 2026 | 0               | E!H6064  |
| RCEP E | 2027    | 2027 | 0               | E!I6064  |
| RCEP F | 2022    | 2022 | 0               | F!D6061  |
| RCEP F | 2023    | 2023 | 0               | F!E6061  |
| RCEP F | 2024    | 2024 | 0               | F!F6061  |
| RCEP F | 2025    | 2025 | 0               | F!G6061  |
| RCEP F | 2026    | 2026 | 0               | F!H6061  |
| RCEP F | 2027    | 2027 | 0               | F!I6061  |
| VIFTA  | 2024    | 2024 | 0               | VI!F5604 |
| VIFTA  | 2025    | 2025 | 0               | VI!G5604 |
| VIFTA  | 2026    | 2026 | 0               | VI!H5604 |
| VIFTA  | 2027    | 2027 | 0               | VI!I5604 |

### Asesoría y advertencias

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

|         |        |                                                      |                                                                                                                                         |                                                                                                                                                                                                                                                                                    |                |                                                                                                              |                                                         |
|---------|--------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| DOC-002 | ORANGE | Licence / controlled list                            | Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)                       |                                                                                                                                                                                                                                                                                    | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.         | Instrumento citado en la fuente; vigencia no verificada |
| DOC-002 | ORANGE | Licence / controlled list                            | Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)                           |                                                                                                                                                                                                                                                                                    | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.         | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (6%) in the source tariff – claiming the FTA brings no saving. | MFN 6%                                                                                                                                                                                                                                                                             |                | 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 3926.90 has 19 lines; 3926.90.59 is distinguished from its siblings by: Other.                                               | 3926.90.10 Floats for fishing nets; 3926.90.20 Fans and handscreens, frames and handles therefor, and parts thereof; 3926.90.32 Plastic moulds with denture imprints; 3926.90.39 Other; 3926.90.41 Police shields; 3926.90.42 Protective masks for use in welding and similar work | 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                   |
| HS-005  | BLUE   | Chapter 98 equivalent exists                         | 3926.90.59 corresponds to Chapter 98 code 9834.39.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.                 | - Các sản phẩm bằng plastic và các sản phẩm bằng các vật liệu khác của các nhóm từ 39.01 đến 39.14 dùng để sản xuất sản phẩm công nghệ thông tin                                                                                                                                   | 26/2023/NĐ-CP  | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).                                            | No verificado – requiere comprobación                   |

|        |       |                                                            |                                                                                                     |  |               |                                                                                                          |                                               |
|--------|-------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| TR-004 | GRAY  | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 3926.90.59. 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 3926.90.59 was checked against BT2026 (cell BT2026!N6238), 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                             |
|----------------------------------------------------|
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)     |

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.