

Detalle del SA 4002.41.00

|                        |                                                                                                                                                                                                                                                                                      |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 4002.41.00                                                                                                                                                                                                                                                                           |
| Descripción            | Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip / - Chloroprene (chlorobutadiene) rubber (CR): / - - Latex |
| Unidad                 | kg                                                                                                                                                                                                                                                                                   |
| Generado               | 01/11/2026 06:37:46                                                                                                                                                                                                                                                                  |
| 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/40024100/">https://vietnamtariff.com/hs-code/40024100/</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!K6337  |
| Preferencial (NMF)               | 0               | 0%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N6337  |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6337  |
| Impuesto especial al consumo     |                 | Sin datos             |                |            |               |
| Impuesto ambiental               |                 | Sin datos             |                |            |               |
| Derecho de exportación           |                 | Sin datos             |                |            |               |
| Arancel de exportación CPTPP     | 1               | 1%                    | 115/2022/NĐ-CP | 2022-12-30 | BT2026!CM6337 |
| Arancel de exportación EVFTA     | 1               | 1%                    | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP6337 |
| Arancel de exportación UKVFTA    | 1               | 1%                    | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS6337 |

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<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad<br>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     |

Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente   |
|-------|----------------------------------------|------|-----------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E6126 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E6087 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F6087 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G6087 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H6087 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I6087 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J6087 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E6131 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F6131 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G6131 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H6131 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I6131   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J6131   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E6129   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F6129   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G6129   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H6129   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I6129   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J6129   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F6137   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H6093 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F6089   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G6089   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H6089   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I6089   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J6089   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K6089   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E6113   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F6113   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G6113   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H6113   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I6113   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J6113   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D6155   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E6155   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F6155   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G6155   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H6155    |
| VCFTA   | 2027    | 2027 | 0               | VC!I6155    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D6140   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E6140   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F6140   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G6140   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H6140   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I6140   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D6143   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E6143   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F6143   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G6143   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H6143   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I6143   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D6128 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E6128 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F6128 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G6128 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H6128 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I6128 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D6130   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E6130   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F6130   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G6130   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H6130   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I6130   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D6115   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E6115   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F6115   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G6115   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H6115   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I6115   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J6115   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D6133 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E6133 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F6133 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G6133 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H6133 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I6133 |
| RCEP B | 2022    | 2022           | 0               | B!D6133       |
| RCEP B | 2023    | 2023           | 0               | B!E6133       |
| RCEP B | 2024    | 2024           | 0               | B!F6133       |
| RCEP B | 2025    | 2025           | 0               | B!G6133       |
| RCEP B | 2026    | 2026           | 0               | B!H6133       |
| RCEP B | 2027    | 2027           | 0               | B!I6133       |
| RCEP C | 2022    | 2022           | 0               | C!D6133       |
| RCEP C | 2023    | 2023           | 0               | C!E6133       |
| RCEP C | 2024    | 2024           | 0               | C!F6133       |
| RCEP C | 2025    | 2025           | 0               | C!G6133       |
| RCEP C | 2026    | 2026           | 0               | C!H6133       |
| RCEP C | 2027    | 2027           | 0               | C!I6133       |
| RCEP D | 2022    | 2022           | 0               | D!D6133       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 0               | D!E6133  |
| RCEP D | 2024    | 2024 | 0               | D!F6133  |
| RCEP D | 2025    | 2025 | 0               | D!G6133  |
| RCEP D | 2026    | 2026 | 0               | D!H6133  |
| RCEP D | 2027    | 2027 | 0               | D!I6133  |
| RCEP E | 2022    | 2022 | 0               | E!D6136  |
| RCEP E | 2023    | 2023 | 0               | E!E6136  |
| RCEP E | 2024    | 2024 | 0               | E!F6136  |
| RCEP E | 2025    | 2025 | 0               | E!G6136  |
| RCEP E | 2026    | 2026 | 0               | E!H6136  |
| RCEP E | 2027    | 2027 | 0               | E!I6136  |
| RCEP F | 2022    | 2022 | 0               | F!D6133  |
| RCEP F | 2023    | 2023 | 0               | F!E6133  |
| RCEP F | 2024    | 2024 | 0               | F!F6133  |
| RCEP F | 2025    | 2025 | 0               | F!G6133  |
| RCEP F | 2026    | 2026 | 0               | F!H6133  |
| RCEP F | 2027    | 2027 | 0               | F!I6133  |
| VIFTA  | 2024    | 2024 | 0               | VI!F5675 |
| VIFTA  | 2025    | 2025 | 0               | VI!G5675 |
| VIFTA  | 2026    | 2026 | 0               | VI!H5675 |
| VIFTA  | 2027    | 2027 | 0               | VI!I5675 |

Asesoría y advertencias

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

|         |        |                                                            |                                                                                                                                               |  |                                |                                                                                                          |                                                         |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| DOC-004 | YELLOW | Other item policy                                          | Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT) |  | 42/2019/TT-BCT, 33/2025/TT-BCT | Read the referenced instruments.                                                                         | Instrumento citado en la fuente; vigencia no verificada |
| 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 4002.41.00. 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 4002.41.00 was checked against BT2026 (cell BT2026!N6337), 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                                                                                      |
|-------------------------------------------------------------------------------------------------------------|
| DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT) |

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.