

Detalle del SA 4008.19.00

|                        |                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 4008.19.00                                                                                                                                    |
| Descripción            | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber / - Of cellular rubber: / - - Other               |
| Unidad                 | kg/m2/chiếc                                                                                                                                   |
| Generado               | 31/10/2026 03:46:51                                                                                                                           |
| 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/40081900/">https://vietnamtariff.com/hs-code/40081900/</a>                                         |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|-----------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 4.5             | 4,5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K6390 |
| Preferencial (NMF)               | 3               | 3%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N6390 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6390 |
| 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 |

| FTA            | Valor de origen | Arancel         | Base de datos              | Periodo                                | Prueba de origen                  | Base jurídica  | Estado     |
|----------------|-----------------|-----------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA          | 0               | 0%              | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA          | 0               | 0%              | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP          | 0               | 0%              | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA          | 0(-MY)          | 0% (excepto MY) | 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 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 |
| AHKFTA  | 1               | 1%        | Arancel consolidado BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Ad valorem |
| VIFTA   | 1.7             | 1,7%      | 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!E6182 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E6143 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F6143 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G6143 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H6143 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I6143 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J6143 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E6187 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F6187 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G6187 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H6187   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I6187   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J6187   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E6185   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F6185   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G6185   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H6185   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I6185   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J6185   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F6193   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H6149 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F6145   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G6145   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H6145   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I6145   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J6145   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K6145   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E6169   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F6169   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G6169   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H6169   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I6169   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J6169   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D6211   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E6211   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F6211   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2025    | 2025 | 0               | VC!G6211    |
| VCFTA   | 2026    | 2026 | 0               | VC!H6211    |
| VCFTA   | 2027    | 2027 | 0               | VC!I6211    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D6196   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E6196   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F6196   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G6196   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H6196   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I6196   |
| AHKFTA  | 2022    | 2022 | 2               | AKH!D6199   |
| AHKFTA  | 2023    | 2023 | 1               | AKH!E6199   |
| AHKFTA  | 2024    | 2024 | 1               | AKH!F6199   |
| AHKFTA  | 2025    | 2025 | 1               | AKH!G6199   |
| AHKFTA  | 2026    | 2026 | 1               | AKH!H6199   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I6199   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D6184 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E6184 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F6184 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G6184 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H6184 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I6184 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D6186   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E6186   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F6186   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G6186   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H6186   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| UKVFTA | 2027    | 2027           | 0               | UKV!I6186     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D6171   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E6171   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F6171   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G6171   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H6171   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I6171   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J6171   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D6189 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E6189 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F6189 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G6189 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H6189 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I6189 |
| RCEP B | 2022    | 2022           | 0               | B!D6189       |
| RCEP B | 2023    | 2023           | 0               | B!E6189       |
| RCEP B | 2024    | 2024           | 0               | B!F6189       |
| RCEP B | 2025    | 2025           | 0               | B!G6189       |
| RCEP B | 2026    | 2026           | 0               | B!H6189       |
| RCEP B | 2027    | 2027           | 0               | B!I6189       |
| RCEP C | 2022    | 2022           | 0               | C!D6189       |
| RCEP C | 2023    | 2023           | 0               | C!E6189       |
| RCEP C | 2024    | 2024           | 0               | C!F6189       |
| RCEP C | 2025    | 2025           | 0               | C!G6189       |
| RCEP C | 2026    | 2026           | 0               | C!H6189       |
| RCEP C | 2027    | 2027           | 0               | C!I6189       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2022    | 2022 | 0               | D!D6189  |
| RCEP D | 2023    | 2023 | 0               | D!E6189  |
| RCEP D | 2024    | 2024 | 0               | D!F6189  |
| RCEP D | 2025    | 2025 | 0               | D!G6189  |
| RCEP D | 2026    | 2026 | 0               | D!H6189  |
| RCEP D | 2027    | 2027 | 0               | D!I6189  |
| RCEP E | 2022    | 2022 | 0               | E!D6192  |
| RCEP E | 2023    | 2023 | 0               | E!E6192  |
| RCEP E | 2024    | 2024 | 0               | E!F6192  |
| RCEP E | 2025    | 2025 | 0               | E!G6192  |
| RCEP E | 2026    | 2026 | 0               | E!H6192  |
| RCEP E | 2027    | 2027 | 0               | E!I6192  |
| RCEP F | 2022    | 2022 | 0               | F!D6189  |
| RCEP F | 2023    | 2023 | 0               | F!E6189  |
| RCEP F | 2024    | 2024 | 0               | F!F6189  |
| RCEP F | 2025    | 2025 | 0               | F!G6189  |
| RCEP F | 2026    | 2026 | 0               | F!H6189  |
| RCEP F | 2027    | 2027 | 0               | F!I6189  |
| VIFTA  | 2024    | 2024 | 2.6             | VI!F5728 |
| VIFTA  | 2025    | 2025 | 2.1             | VI!G5728 |
| VIFTA  | 2026    | 2026 | 1.7             | VI!H5728 |
| VIFTA  | 2027    | 2027 | 1.3             | VI!!5728 |

### 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                   |
| HS-005  | BLUE   | Chapter 98 equivalent exists                               | 4008.19.00 corresponds to Chapter 98 code 9840.22.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.                       | - Cao su lưu hóa dạng tấm | 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 4008.19.00. 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 3% for 4008.19.00 was checked against BT2026 (cell BT2026!N6390), 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.