

Detalle del SA 4813.90.99

|                        |                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 4813.90.99                                                                                                                                    |
| Descripción            | Cigarette paper, whether or not cut to size or in the form of booklets or tubes / - Other: / - - Other: / - - - Other                         |
| Unidad                 | kg                                                                                                                                            |
| Generado               | 30/10/2026 16:28:12                                                                                                                           |
| 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/48139099/">https://vietnamtariff.com/hs-code/48139099/</a>                                         |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|-----------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 30              | 30%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7641 |
| Preferencial (NMF)               | 20              | 20%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N7641 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7641 |
| 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 giai<br>đoạn) | AANZ             | 121/2022/NĐ-<br>CP | Ad valorem |

| FTA            | Valor de origen | Arancel         | Base de datos              | Periodo                                | Prueba de origen                  | Base jurídica  | Estado     |
|----------------|-----------------|-----------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA          | 0 (-CN)         | 0% (excepto CN) | 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               | 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 |
| VCFTA          | 0               | 0%              | Arancel consolidado BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA          | 0               | 0%              | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA          | 0               | 0%              | Arancel consolidado BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU        | 0               | 0%              | Arancel consolidado BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO         | 0               | 0%              | Arancel consolidado BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| EVFTA          | 2,5             | 2,5%            | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 2,5             | 2,5%            | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 15              | 15%             | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA          | 14              | 14%             | Arancel consolidado BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |

| FTA            | Valor de origen | Arancel       | Base de datos              | Periodo | Prueba de origen                  | Base jurídica  | Estado          |
|----------------|-----------------|---------------|----------------------------|---------|-----------------------------------|----------------|-----------------|
| RCEP (Anexo B) | 20              | 20%           | Arancel consolidado BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo D) | 20              | 20%           | Arancel consolidado BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo E) | 20              | 20%           | Arancel consolidado BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo F) | 20              | 20%           | Arancel consolidado BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/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       |
| AHKFTA         | *               | * no elegible | Arancel consolidado BT2026 | 2026    | AHK                               | 123/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo C) | *               | * no elegible | Arancel consolidado BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |

### Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente   |
|-------|----------------------------------------|------|-----------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E7363 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E7316 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F7316 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G7316 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H7316 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I7316 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J7316 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E7366 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F7366 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G7366 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H7366   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I7366   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J7366   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E7367   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F7367   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G7367   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H7367   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I7367   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J7367   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F7368   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H7322 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F7330   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G7330   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H7330   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I7330   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J7330   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K7330   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E7352   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F7352   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G7352   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H7352   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I7352   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J7352   |
| VCFTA   | 2022                                   | 2022 | 5               | VC!D7398   |
| VCFTA   | 2023                                   | 2023 | 2               | VC!E7398   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F7398   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2025    | 2025 | 0               | VC!G7398    |
| VCFTA   | 2026    | 2026 | 0               | VC!H7398    |
| VCFTA   | 2027    | 2027 | 0               | VC!I7398    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D7378   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E7378   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F7378   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G7378   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H7378   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I7378   |
| AHKFTA  | 2022    | 2022 | *               | AKH!D7391   |
| AHKFTA  | 2023    | 2023 | *               | AKH!E7391   |
| AHKFTA  | 2024    | 2024 | *               | AKH!F7391   |
| AHKFTA  | 2025    | 2025 | *               | AKH!G7391   |
| AHKFTA  | 2026    | 2026 | *               | AKH!H7391   |
| AHKFTA  | 2027    | 2027 | *               | AKH!I7391   |
| EVFTA   | 2022    | 2022 | 12,5            | EV-NK!D7395 |
| EVFTA   | 2023    | 2023 | 10              | EV-NK!E7395 |
| EVFTA   | 2024    | 2024 | 7,5             | EV-NK!F7395 |
| EVFTA   | 2025    | 2025 | 5               | EV-NK!G7395 |
| EVFTA   | 2026    | 2026 | 2,5             | EV-NK!H7395 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I7395 |
| UKVFTA  | 2022    | 2022 | 12,5            | UKV!D7396   |
| UKVFTA  | 2023    | 2023 | 10              | UKV!E7396   |
| UKVFTA  | 2024    | 2024 | 7,5             | UKV!F7396   |
| UKVFTA  | 2025    | 2025 | 5               | UKV!G7396   |
| UKVFTA  | 2026    | 2026 | 2,5             | UKV!H7396   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| UKVFTA | 2027    | 2027           | 0               | UKV!I7396     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D7346   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E7346   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F7346   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G7346   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H7346   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I7346   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J7346   |
| RCEP A | 2022    | 2022           | 19              | RCEPT-A!D7383 |
| RCEP A | 2023    | 2023           | 18              | RCEPT-A!E7383 |
| RCEP A | 2024    | 2024           | 17              | RCEPT-A!F7383 |
| RCEP A | 2025    | 2025           | 16              | RCEPT-A!G7383 |
| RCEP A | 2026    | 2026           | 15              | RCEPT-A!H7383 |
| RCEP A | 2027    | 2027           | 14              | RCEPT-A!I7383 |
| RCEP B | 2022    | 2022           | 20              | B!D7383       |
| RCEP B | 2023    | 2023           | 20              | B!E7383       |
| RCEP B | 2024    | 2024           | 20              | B!F7383       |
| RCEP B | 2025    | 2025           | 20              | B!G7383       |
| RCEP B | 2026    | 2026           | 20              | B!H7383       |
| RCEP B | 2027    | 2027           | 20              | B!I7383       |
| RCEP C | 2022    | 2022           | *               | C!D7383       |
| RCEP C | 2023    | 2023           | *               | C!E7383       |
| RCEP C | 2024    | 2024           | *               | C!F7383       |
| RCEP C | 2025    | 2025           | *               | C!G7383       |
| RCEP C | 2026    | 2026           | *               | C!H7383       |
| RCEP C | 2027    | 2027           | *               | C!I7383       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2022    | 2022 | 20              | D!D7383  |
| RCEP D | 2023    | 2023 | 20              | D!E7383  |
| RCEP D | 2024    | 2024 | 20              | D!F7383  |
| RCEP D | 2025    | 2025 | 20              | D!G7383  |
| RCEP D | 2026    | 2026 | 20              | D!H7383  |
| RCEP D | 2027    | 2027 | 20              | D!I7383  |
| RCEP E | 2022    | 2022 | 20              | E!D7386  |
| RCEP E | 2023    | 2023 | 20              | E!E7386  |
| RCEP E | 2024    | 2024 | 20              | E!F7386  |
| RCEP E | 2025    | 2025 | 20              | E!G7386  |
| RCEP E | 2026    | 2026 | 20              | E!H7386  |
| RCEP E | 2027    | 2027 | 20              | E!I7386  |
| RCEP F | 2022    | 2022 | 20              | F!D7383  |
| RCEP F | 2023    | 2023 | 20              | F!E7383  |
| RCEP F | 2024    | 2024 | 20              | F!F7383  |
| RCEP F | 2025    | 2025 | 20              | F!G7383  |
| RCEP F | 2026    | 2026 | 20              | F!H7383  |
| RCEP F | 2027    | 2027 | 20              | F!I7383  |
| VIFTA  | 2024    | 2024 | 18              | VI!F6832 |
| VIFTA  | 2025    | 2025 | 16              | VI!G6832 |
| VIFTA  | 2026    | 2026 | 14              | VI!H6832 |
| VIFTA  | 2027    | 2027 | 12              | VI!!6832 |

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): Mã HS nguyên liệu thuốc lá, giấy cuốn thuốc là (08/2023/TT-BCT - PL4)                                                                                                       |                                                                                                                            | 08/2023/TT-BCT | Read the referenced instruments.                                                                             | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | RCEP (Anexo B) 20%, RCEP (Anexo D) 20%, RCEP (Anexo E) 20%, RCEP (Anexo F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20%                                                                                                                    |                | 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 4813.90 has 5 lines; 4813.90.99 is distinguished from its siblings by: Other.                                                                                                                      | 4813.90.11 Tobacco wrapping paper; 4813.90.12 Cigarette tipping paper; 4813.90.19 Other; 4813.90.91 Tobacco wrapping paper | 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                | 4813.90.99 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.                                                                       | MOI: 4813.90.99                                                                                                            | 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 4813.90.99. 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 20% for 4813.90.99 was checked against BT2026 (cell BT2026!N7641), 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                                                                                                                                                                                                                                                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mã HS nguyên liệu thuốc lá, giấy cuốn thuốc là (08/2023/TT-BCT - PL4)                                                                                                                                                                                                                        |
| 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. |