Vietnam Tariff Intelligence

Detalle del SA 4911.99.40

Código SA	4911.99.40
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Enlace	https://vietnamtariff.com/hs-code/49119940/

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!K7796
Preferencial (NMF)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7796
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7796
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0 (-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
VIFTA	8	8%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Anexo A)	15	15%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

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!E7523
ATIGA	2022	2022	0	AT!E7476
ATIGA	2023	2023	0	AT!F7476
ATIGA	2024	2024	0	AT!G7476
ATIGA	2025	2025	0	AT!H7476
ATIGA	2026	2026	0	AT!I7476
ATIGA	2027	2027	0	AT!J7476
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7526
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7526
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7526
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7526

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7526
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7526
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7527
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7527
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7527
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7527
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7527
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7527
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7528
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7482
AIFTA	30/12/2022	2022	0	AI!F7490
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7490
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7490
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7490
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7490
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7490
VKFTA	2022	2022	0	VK!E7512
VKFTA	2023	2023	0	VK!F7512
VKFTA	2024	2024	0	VK!G7512
VKFTA	2025	2025	0	VK!H7512
VKFTA	2026	2026	0	VK!I7512
VKFTA	2027	2027	0	VK!J7512
VCFTA	2022	2022	5	VC!D7558
VCFTA	2023	2023	2	VC!E7558
VCFTA	2024	2024	0	VC!F7558
VCFTA	2025	2025	0	VC!G7558

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H7558
VCFTA	2027	2027	0	VC!I7558
VN-EAEU	2022	2022	5,5	EAV!D7538
VN-EAEU	2023	2023	3,6	EAV!E7538
VN-EAEU	2024	2024	1,8	EAV!F7538
VN-EAEU	2025	2025	0	EAV!G7538
VN-EAEU	2026	2026	0	EAV!H7538
VN-EAEU	2027	2027	0	EAV!I7538
AHKFTA	2022	2022	*	AKH!D7551
AHKFTA	2023	2023	*	AKH!E7551
AHKFTA	2024	2024	*	AKH!F7551
AHKFTA	2025	2025	*	AKH!G7551
AHKFTA	2026	2026	*	AKH!H7551
AHKFTA	2027	2027	*	AKH!I7551
EVFTA	2022	2022	12,5	EV-NK!D7555
EVFTA	2023	2023	10	EV-NK!E7555
EVFTA	2024	2024	7,5	EV-NK!F7555
EVFTA	2025	2025	5	EV-NK!G7555
EVFTA	2026	2026	2,5	EV-NK!H7555
EVFTA	2027	2027	0	EV-NK!I7555
UKVFTA	2022	2022	12,5	UKV!D7556
UKVFTA	2023	2023	10	UKV!E7556
UKVFTA	2024	2024	7,5	UKV!F7556
UKVFTA	2025	2025	5	UKV!G7556
UKVFTA	2026	2026	2,5	UKV!H7556
UKVFTA	2027	2027	0	UKV!I7556

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7506
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7506
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7506
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7506
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7506
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7506
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7506
RCEP A	2022	2022	19	RCEPT-A!D7543
RCEP A	2023	2023	18	RCEPT-A!E7543
RCEP A	2024	2024	17	RCEPT-A!F7543
RCEP A	2025	2025	16	RCEPT-A!G7543
RCEP A	2026	2026	15	RCEPT-A!H7543
RCEP A	2027	2027	14	RCEPT-A!I7543
RCEP B	2022	2022	20	B!D7543
RCEP B	2023	2023	20	B!E7543
RCEP B	2024	2024	20	B!F7543
RCEP B	2025	2025	20	B!G7543
RCEP B	2026	2026	20	B!H7543
RCEP B	2027	2027	20	B!I7543
RCEP C	2022	2022	*	C!D7543
RCEP C	2023	2023	*	C!E7543
RCEP C	2024	2024	*	C!F7543
RCEP C	2025	2025	*	C!G7543
RCEP C	2026	2026	*	C!H7543
RCEP C	2027	2027	*	C!I7543
RCEP D	2022	2022	20	D!D7543

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	20	D!E7543
RCEP D	2024	2024	20	D!F7543
RCEP D	2025	2025	20	D!G7543
RCEP D	2026	2026	20	D!H7543
RCEP D	2027	2027	20	D!I7543
RCEP E	2022	2022	20	E!D7546
RCEP E	2023	2023	20	E!E7546
RCEP E	2024	2024	20	E!F7546
RCEP E	2025	2025	20	E!G7546
RCEP E	2026	2026	20	E!H7546
RCEP E	2027	2027	20	E!I7546
RCEP F	2022	2022	20	F!D7543
RCEP F	2023	2023	20	F!E7543
RCEP F	2024	2024	20	F!F7543
RCEP F	2025	2025	20	F!G7543
RCEP F	2026	2026	20	F!H7543
RCEP F	2027	2027	20	F!I7543
VIFTA	2024	2024	16	VI!F6973
VIFTA	2025	2025	12	VI!G6973
VIFTA	2026	2026	8	VI!H6973
VIFTA	2027	2027	4	VI!I6973

Asesoría y advertencias

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

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 4911.99 has 5 lines; 4911.99.40 is distinguished from its siblings by: Printed matter which grants the right to access, install, reproduce or otherwise use software (including games), data, internet content (including in-game or in-application content) or services, or telecommunications services (including mobile services).	4911.99.10 Printed cards for jewellery or for small objects of personal adornment or articles of personal use normally carried in the pocket, handbag or on the person; 4911.99.20 Printed labels for explosives other than those of heading 48.21; 4911.99.30 Educational, technical, scientific, historical or cultural material printed on a set of cards; 4911.99.90 Other	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	4911.99.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4911.99.40	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 4911.99.40. 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 4911.99.40 was checked against BT2026 (cell BT2026!N7796), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Cotejado con el archivo arancelario de origen

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.