

Detalle del SA 5007.10.90

|                        |                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 5007.10.90                                                                                                                                    |
| Descripción            | Woven fabrics of silk or of silk waste / - Fabrics of noil silk: / - - Other                                                                  |
| Unidad                 | kg/m/m2                                                                                                                                       |
| Generado               | 31/10/2026 21:32:12                                                                                                                           |
| 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/50071090/">https://vietnamtariff.com/hs-code/50071090/</a>                                         |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|-----------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 18              | 18%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7957 |
| Preferencial (NMF)               | 12              | 12%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N7957 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7957 |
| 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 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 |
| 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 |

| FTA     | Valor de origen | Arancel   | Base de datos              | Periodo               | Prueba de origen      | Base jurídica  | Estado     |
|---------|-----------------|-----------|----------------------------|-----------------------|-----------------------|----------------|------------|
| 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 |
| VIFTA   | 6.9             | 6,9%      | 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!E7545 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E7498 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F7498 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G7498 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H7498 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I7498 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J7498 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E7548 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F7548 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G7548   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H7548   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I7548   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J7548   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E7549   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F7549   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G7549   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H7549   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I7549   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J7549   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F7550   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H7504 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F7512   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G7512   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H7512   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I7512   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J7512   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K7512   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E7534   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F7534   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G7534   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H7534   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I7534   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J7534   |
| VCFTA   | 2022                                   | 2022 | 2               | VC!D7580   |
| VCFTA   | 2023                                   | 2023 | 1               | VC!E7580   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2024    | 2024 | 0               | VC!F7580    |
| VCFTA   | 2025    | 2025 | 0               | VC!G7580    |
| VCFTA   | 2026    | 2026 | 0               | VC!H7580    |
| VCFTA   | 2027    | 2027 | 0               | VC!I7580    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D7560   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E7560   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F7560   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G7560   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H7560   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I7560   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D7573   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E7573   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F7573   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G7573   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H7573   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I7573   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D7577 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E7577 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F7577 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G7577 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H7577 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I7577 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D7578   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E7578   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F7578   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G7578   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| UKVFTA | 2026    | 2026           | 0               | UKV!H7578     |
| UKVFTA | 2027    | 2027           | 0               | UKV!!7578     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D7528   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E7528   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F7528   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G7528   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H7528   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I7528   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J7528   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D7565 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E7565 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F7565 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G7565 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H7565 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I7565 |
| RCEP B | 2022    | 2022           | 0               | B!D7565       |
| RCEP B | 2023    | 2023           | 0               | B!E7565       |
| RCEP B | 2024    | 2024           | 0               | B!F7565       |
| RCEP B | 2025    | 2025           | 0               | B!G7565       |
| RCEP B | 2026    | 2026           | 0               | B!H7565       |
| RCEP B | 2027    | 2027           | 0               | B!!7565       |
| RCEP C | 2022    | 2022           | 0               | C!D7565       |
| RCEP C | 2023    | 2023           | 0               | C!E7565       |
| RCEP C | 2024    | 2024           | 0               | C!F7565       |
| RCEP C | 2025    | 2025           | 0               | C!G7565       |
| RCEP C | 2026    | 2026           | 0               | C!H7565       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP C | 2027    | 2027 | 0               | C!I7565  |
| RCEP D | 2022    | 2022 | 0               | D!D7565  |
| RCEP D | 2023    | 2023 | 0               | D!E7565  |
| RCEP D | 2024    | 2024 | 0               | D!F7565  |
| RCEP D | 2025    | 2025 | 0               | D!G7565  |
| RCEP D | 2026    | 2026 | 0               | D!H7565  |
| RCEP D | 2027    | 2027 | 0               | D!I7565  |
| RCEP E | 2022    | 2022 | 0               | E!D7568  |
| RCEP E | 2023    | 2023 | 0               | E!E7568  |
| RCEP E | 2024    | 2024 | 0               | E!F7568  |
| RCEP E | 2025    | 2025 | 0               | E!G7568  |
| RCEP E | 2026    | 2026 | 0               | E!H7568  |
| RCEP E | 2027    | 2027 | 0               | E!I7568  |
| RCEP F | 2022    | 2022 | 0               | F!D7565  |
| RCEP F | 2023    | 2023 | 0               | F!E7565  |
| RCEP F | 2024    | 2024 | 0               | F!F7565  |
| RCEP F | 2025    | 2025 | 0               | F!G7565  |
| RCEP F | 2026    | 2026 | 0               | F!H7565  |
| RCEP F | 2027    | 2027 | 0               | F!I7565  |
| VIFTA  | 2024    | 2024 | 10.3            | VI!F6989 |
| VIFTA  | 2025    | 2025 | 8.6             | VI!G6989 |
| VIFTA  | 2026    | 2026 | 6.9             | VI!H6989 |
| VIFTA  | 2027    | 2027 | 5.1             | VI!I6989 |

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 |
| DOC-001          | YELLOW | Specialised inspection                               | Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)                             |                                                                                        | 765/QĐ-BCT                     | Prepare inspection/certification filings under the cited instruments before clearance.               | Instrumento citado en la fuente; vigencia no verificada |
| 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 |
| HS-003           | YELLOW | Classification Review Required – similar lines exist | Subheading 5007.10 has 3 lines; 5007.10.90 is distinguished from its siblings by: Other.                                                      | 5007.10.20 Unbleached or bleached; 5007.10.30 Printed by the traditional batik process | 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                   |

| Código de riesgo | Nivel | Nombre del riesgo                                          | Descripción                                                                                          | Datos relacionados | Referencia jurídica | Acción recomendada                                                                                       | Estado de verificación                        |
|------------------|-------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------|---------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| TR-004           | GRAY  | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 5007.10.90. 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 12% for 5007.10.90 was checked against BT2026 (cell BT2026!N7957), 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)                                                              |
| 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) |
| DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)                             |

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.