

Detalle del SA 5204.11.10

|                        |                                                                                                                                                                  |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 5204.11.10                                                                                                                                                       |
| Descripción            | Cotton sewing thread, whether or not put up for retail sale / - Not put up for retail sale: / - - Containing 85% or more by weight of cotton: / - - - Unbleached |
| Unidad                 | kg                                                                                                                                                               |
| Generado               | 01/11/2026 13:35:37                                                                                                                                              |
| 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/52041110/">https://vietnamtariff.com/hs-code/52041110/</a>                                                            |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|-----------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 7.5             | 7,5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K8049 |
| Preferencial (NMF)               | 5               | 5%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N8049 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q8049 |
| 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 | 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   | 3.5 | 3,5%         | 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!E7646 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E7599 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F7599 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G7599 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H7599 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I7599 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J7599 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E7649 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F7649 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G7649 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H7649 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I7649   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J7649   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E7650   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F7650   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G7650   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H7650   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I7650   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J7650   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F7651   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H7605 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F7613   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G7613   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H7613   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I7613   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J7613   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K7613   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E7635   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F7635   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G7635   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H7635   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I7635   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J7635   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D7681   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E7681   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F7681   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G7681   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H7681    |
| VCFTA   | 2027    | 2027 | 0               | VC!I7681    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D7661   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E7661   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F7661   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G7661   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H7661   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I7661   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D7674   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E7674   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F7674   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G7674   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H7674   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I7674   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D7678 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E7678 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F7678 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G7678 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H7678 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I7678 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D7679   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E7679   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F7679   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G7679   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H7679   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I7679   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D7629   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E7629   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F7629   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G7629   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H7629   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I7629   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J7629   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D7666 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E7666 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F7666 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G7666 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H7666 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I7666 |
| RCEP B | 2022    | 2022           | 0               | B!D7666       |
| RCEP B | 2023    | 2023           | 0               | B!E7666       |
| RCEP B | 2024    | 2024           | 0               | B!F7666       |
| RCEP B | 2025    | 2025           | 0               | B!G7666       |
| RCEP B | 2026    | 2026           | 0               | B!H7666       |
| RCEP B | 2027    | 2027           | 0               | B!I7666       |
| RCEP C | 2022    | 2022           | 0               | C!D7666       |
| RCEP C | 2023    | 2023           | 0               | C!E7666       |
| RCEP C | 2024    | 2024           | 0               | C!F7666       |
| RCEP C | 2025    | 2025           | 0               | C!G7666       |
| RCEP C | 2026    | 2026           | 0               | C!H7666       |
| RCEP C | 2027    | 2027           | 0               | C!I7666       |
| RCEP D | 2022    | 2022           | 0               | D!D7666       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 0               | D!E7666  |
| RCEP D | 2024    | 2024 | 0               | D!F7666  |
| RCEP D | 2025    | 2025 | 0               | D!G7666  |
| RCEP D | 2026    | 2026 | 0               | D!H7666  |
| RCEP D | 2027    | 2027 | 0               | D!I7666  |
| RCEP E | 2022    | 2022 | 0               | E!D7669  |
| RCEP E | 2023    | 2023 | 0               | E!E7669  |
| RCEP E | 2024    | 2024 | 0               | E!F7669  |
| RCEP E | 2025    | 2025 | 0               | E!G7669  |
| RCEP E | 2026    | 2026 | 0               | E!H7669  |
| RCEP E | 2027    | 2027 | 0               | E!I7669  |
| RCEP F | 2022    | 2022 | 0               | F!D7666  |
| RCEP F | 2023    | 2023 | 0               | F!E7666  |
| RCEP F | 2024    | 2024 | 0               | F!F7666  |
| RCEP F | 2025    | 2025 | 0               | F!G7666  |
| RCEP F | 2026    | 2026 | 0               | F!H7666  |
| RCEP F | 2027    | 2027 | 0               | F!I7666  |
| VIFTA  | 2024    | 2024 | 4.5             | VI!F7074 |
| VIFTA  | 2025    | 2025 | 4               | VI!G7074 |
| VIFTA  | 2026    | 2026 | 3.5             | VI!H7074 |
| VIFTA  | 2027    | 2027 | 3               | VI!I7074 |

Asesoría y advertencias

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

|         |        |                                                            |                                                                                                                                               |                     |                                |                                                                                                          |                                                         |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| 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 5204.11 has 2 lines; 5204.11.10 is distinguished from its siblings by: Unbleached.                                                 | 5204.11.90<br>Other | 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                   |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 5204.11.10. 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 5% for 5204.11.10 was checked against BT2026 (cell BT2026!N8049), 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) |
| 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.