

Detalle del SA 5402.47.90

|                        |                                                                                                                                                                                                                                                                        |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 5402.47.90                                                                                                                                                                                                                                                             |
| Descripción            | Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex / - Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: / - - Other, of polyesters: / - - - Other |
| Unidad                 | kg                                                                                                                                                                                                                                                                     |
| Generado               | 01/11/2026 19:28:50                                                                                                                                                                                                                                                    |
| 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/54024790/">https://vietnamtariff.com/hs-code/54024790/</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!K8336 |
| Preferencial (NMF)               | 3               | 3%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N8336 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q8336 |
| 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 |
| AHKFTA         | 0       | 0%              | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/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 BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |

|         |   |               |                               |                         |                       |                |                    |
|---------|---|---------------|-------------------------------|-------------------------|-----------------------|----------------|--------------------|
| VJEPA   | 0 | 0%            | Arancel consolidado<br>BT2026 | 01/4/2026 - 31/3/2027   | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem         |
| VKFTA   | 0 | 0%            | Arancel consolidado<br>BT2026 | 2026                    | VK                    | 125/2022/NĐ-CP | Ad valorem         |
| VN-EAEU | 0 | 0%            | Arancel consolidado<br>BT2026 | 2026                    | EAV                   | 113/2022/NĐ-CP | Ad valorem         |
| VN-LAO  | 0 | 0%            | Arancel consolidado<br>BT2026 |                         | S                     | 206/2025/NĐ-CP | Ad valorem         |
| VIFTA   | 0 | 0%            | Arancel consolidado<br>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          |
| AIFTA   | * | * no elegible | Arancel consolidado<br>BT2026 | 01/01/2026 - 31/12/2026 | AI                    | 122/2022/NĐ-CP | No elegible<br>(*) |

Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente   |
|-------|----------------------------------------|------|-----------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E7946 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E7900 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F7900 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G7900 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H7900 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I7900 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J7900 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E7950 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F7950 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G7950 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H7950 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I7950   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J7950   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E7951   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F7951   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G7951   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H7951   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I7951   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J7951   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F7952   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H7906 |
| AIFTA   | 30/12/2022                             | 2022 | *               | AI!F7913   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *               | AI!G7913   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *               | AI!H7913   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *               | AI!I7913   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *               | AI!J7913   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *               | AI!K7913   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E7935   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F7935   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G7935   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H7935   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I7935   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J7935   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D7982   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E7982   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F7982   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G7982   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H7982    |
| VCFTA   | 2027    | 2027 | 0               | VC!I7982    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D7962   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E7962   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F7962   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G7962   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H7962   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I7962   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D7975   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E7975   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F7975   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G7975   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H7975   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I7975   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D7979 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E7979 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F7979 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G7979 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H7979 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I7979 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D7979   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E7979   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F7979   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G7979   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H7979   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I7979   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D7930   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E7930   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F7930   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G7930   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H7930   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I7930   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J7930   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D7967 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E7967 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F7967 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G7967 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H7967 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I7967 |
| RCEP B | 2022    | 2022           | 0               | B!D7967       |
| RCEP B | 2023    | 2023           | 0               | B!E7967       |
| RCEP B | 2024    | 2024           | 0               | B!F7967       |
| RCEP B | 2025    | 2025           | 0               | B!G7967       |
| RCEP B | 2026    | 2026           | 0               | B!H7967       |
| RCEP B | 2027    | 2027           | 0               | B!I7967       |
| RCEP C | 2022    | 2022           | 0               | C!D7967       |
| RCEP C | 2023    | 2023           | 0               | C!E7967       |
| RCEP C | 2024    | 2024           | 0               | C!F7967       |
| RCEP C | 2025    | 2025           | 0               | C!G7967       |
| RCEP C | 2026    | 2026           | 0               | C!H7967       |
| RCEP C | 2027    | 2027           | 0               | C!I7967       |
| RCEP D | 2022    | 2022           | 0               | D!D7967       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 0               | D!E7967  |
| RCEP D | 2024    | 2024 | 0               | D!F7967  |
| RCEP D | 2025    | 2025 | 0               | D!G7967  |
| RCEP D | 2026    | 2026 | 0               | D!H7967  |
| RCEP D | 2027    | 2027 | 0               | D!I7967  |
| RCEP E | 2022    | 2022 | 0               | E!D7970  |
| RCEP E | 2023    | 2023 | 0               | E!E7970  |
| RCEP E | 2024    | 2024 | 0               | E!F7970  |
| RCEP E | 2025    | 2025 | 0               | E!G7970  |
| RCEP E | 2026    | 2026 | 0               | E!H7970  |
| RCEP E | 2027    | 2027 | 0               | E!I7970  |
| RCEP F | 2022    | 2022 | 0               | F!D7967  |
| RCEP F | 2023    | 2023 | 0               | F!E7967  |
| RCEP F | 2024    | 2024 | 0               | F!F7967  |
| RCEP F | 2025    | 2025 | 0               | F!G7967  |
| RCEP F | 2026    | 2026 | 0               | F!H7967  |
| RCEP F | 2027    | 2027 | 0               | F!I7967  |
| VIFTA  | 2024    | 2024 | 0               | VI!F7355 |
| VIFTA  | 2025    | 2025 | 0               | VI!G7355 |
| VIFTA  | 2026    | 2026 | 0               | VI!H7355 |
| VIFTA  | 2027    | 2027 | 0               | VI!I7355 |

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                                         |
| HS-003  | YELLOW | Classification Review Required – similar lines exist | Subheading 5402.47 has 2 lines; 5402.47.90 is distinguished from its siblings by: Other.                                                                         | 5402.47.10 Of a colour other than white                                             | 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          | 5402.47.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.                          | MOI: 5402.47.90                                                                     | 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-003  | YELLOW | Trade remedy exists for other origins                | Antidumping: Sợi dài làm từ polyester – applies to IN, ID, MA, CN (3546/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered. | TR-16 · Áp thuế chống bán phá giá đối với Sợi dài làm từ polyester (IN, ID, MA, CN) | 3546/QĐ-BCT                    | Keep evidence of true origin and actual producer.                                                        | Base: HT + columna de política por partida del BT2026 (fuente); alcance detallado no verificado |
| DQ-001  | GREEN  | MFN rate present in the source                       | The MFN rate 3% for 5402.47.90 was checked against BT2026 (cell BT2026!N8336), 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)

Áp thuế CBPG Sợi dài làm từ polyester (IN, ID, MA, CN) (3546/QĐ-BCT-2025)

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.