

Detalle del SA 5407.42.00

Código SA	5407.42.00
Descripción	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04 / - Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides: / - - Dyed
Unidad	kg/m/m2
Generado	31/10/2026 11:33:46
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	https://vietnamtariff.com/hs-code/54074200/

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!K8390
Preferencial (NMF)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8390
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8390
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
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AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/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
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
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
ACFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	5	5%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	5	5%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
AIFTA	6	6%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	8.4	8,4%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Anexo A)	12	12%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo B)	12	12%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/ND-CP	Ad valorem
RCEP (Anexo C)	12	12%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/ND-CP	Ad valorem
RCEP (Anexo D)	12	12%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/ND-CP	Ad valorem
RCEP (Anexo E)	12	12%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/ND-CP	Ad valorem
RCEP (Anexo F)	12	12%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/ND-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/ND-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/ND-CP	Sin datos
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/ND-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)		5	AC!E8005
ATIGA	2022	2022	0	AT!E7959
ATIGA	2023	2023	0	AT!F7959
ATIGA	2024	2024	0	AT!G7959
ATIGA	2025	2025	0	AT!H7959
ATIGA	2026	2026	0	AT!I7959
ATIGA	2027	2027	0	AT!J7959
AJCEP	30/12/2022 - 31/3/2023	2022	12	AJ!E8009
AJCEP	01/4/2023 - 31/3/2024	2023	12	AJ!F8009
AJCEP	01/4/2024 - 31/3/2025	2024	12	AJ!G8009
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H8009

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I8009
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J8009
VJEPA	30/12/2022 - 31/3/2023	2022	12	VJ!E8010
VJEPA	01/4/2023 - 31/3/2024	2023	12	VJ!F8010
VJEPA	01/4/2024 - 31/3/2025	2024	12	VJ!G8010
VJEPA	01/4/2025 - 31/3/2026	2025	12	VJ!H8010
VJEPA	01/4/2026 - 31/3/2027	2026	5	VJ!I8010
VJEPA	01/4/2027 - 31/3/2028	2027	5	VJ!J8010
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8011
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7965
AIFTA	30/12/2022	2022	7	AI!F7972
AIFTA	31/12/2022 - 30/12/2023	2023	6.5	AI!G7972
AIFTA	31/12/2023 - 30/12/2024	2024	6	AI!H7972
AIFTA	31/12/2024 - 31/12/2025	2025	6	AI!I7972
AIFTA	01/01/2026 - 31/12/2026	2026	6	AI!J7972
AIFTA	01/01/2027 - 31/12/2027	2027	6	AI!K7972
VKFTA	2022	2022	0	VK!E7994
VKFTA	2023	2023	0	VK!F7994
VKFTA	2024	2024	0	VK!G7994
VKFTA	2025	2025	0	VK!H7994
VKFTA	2026	2026	0	VK!I7994
VKFTA	2027	2027	0	VK!J7994
VCFTA	2022	2022	2	VC!D8041
VCFTA	2023	2023	1	VC!E8041
VCFTA	2024	2024	0	VC!F8041
VCFTA	2025	2025	0	VC!G8041

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H8041
VCFTA	2027	2027	0	VC!I8041
VN-EAEU	2022	2022	0	EAV!D8021
VN-EAEU	2023	2023	0	EAV!E8021
VN-EAEU	2024	2024	0	EAV!F8021
VN-EAEU	2025	2025	0	EAV!G8021
VN-EAEU	2026	2026	0	EAV!H8021
VN-EAEU	2027	2027	0	EAV!I8021
AHKFTA	2022	2022	*	AKH!D8034
AHKFTA	2023	2023	*	AKH!E8034
AHKFTA	2024	2024	*	AKH!F8034
AHKFTA	2025	2025	*	AKH!G8034
AHKFTA	2026	2026	*	AKH!H8034
AHKFTA	2027	2027	*	AKH!I8034
EVFTA	2022	2022	0	EV-NK!D8038
EVFTA	2023	2023	0	EV-NK!E8038
EVFTA	2024	2024	0	EV-NK!F8038
EVFTA	2025	2025	0	EV-NK!G8038
EVFTA	2026	2026	0	EV-NK!H8038
EVFTA	2027	2027	0	EV-NK!I8038
UKVFTA	2022	2022	0	UKV!D8038
UKVFTA	2023	2023	0	UKV!E8038
UKVFTA	2024	2024	0	UKV!F8038
UKVFTA	2025	2025	0	UKV!G8038
UKVFTA	2026	2026	0	UKV!H8038
UKVFTA	2027	2027	0	UKV!I8038

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7989
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7989
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7989
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7989
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7989
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7989
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7989
RCEP A	2022	2022	12	RCEPT-A!D8026
RCEP A	2023	2023	12	RCEPT-A!E8026
RCEP A	2024	2024	12	RCEPT-A!F8026
RCEP A	2025	2025	12	RCEPT-A!G8026
RCEP A	2026	2026	12	RCEPT-A!H8026
RCEP A	2027	2027	12	RCEPT-A!I8026
RCEP B	2022	2022	12	B!D8026
RCEP B	2023	2023	12	B!E8026
RCEP B	2024	2024	12	B!F8026
RCEP B	2025	2025	12	B!G8026
RCEP B	2026	2026	12	B!H8026
RCEP B	2027	2027	12	B!I8026
RCEP C	2022	2022	12	C!D8026
RCEP C	2023	2023	12	C!E8026
RCEP C	2024	2024	12	C!F8026
RCEP C	2025	2025	12	C!G8026
RCEP C	2026	2026	12	C!H8026
RCEP C	2027	2027	12	C!I8026
RCEP D	2022	2022	12	D!D8026

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	12	D!E8026
RCEP D	2024	2024	12	D!F8026
RCEP D	2025	2025	12	D!G8026
RCEP D	2026	2026	12	D!H8026
RCEP D	2027	2027	12	D!I8026
RCEP E	2022	2022	12	E!D8029
RCEP E	2023	2023	12	E!E8029
RCEP E	2024	2024	12	E!F8029
RCEP E	2025	2025	12	E!G8029
RCEP E	2026	2026	12	E!H8029
RCEP E	2027	2027	12	E!I8029
RCEP F	2022	2022	12	F!D8026
RCEP F	2023	2023	12	F!E8026
RCEP F	2024	2024	12	F!F8026
RCEP F	2025	2025	12	F!G8026
RCEP F	2026	2026	12	F!H8026
RCEP F	2027	2027	12	F!I8026
VIFTA	2024	2024	10.8	VI!F7409
VIFTA	2025	2025	9.6	VI!G7409
VIFTA	2026	2026	8.4	VI!H7409
VIFTA	2027	2027	7.2	VI!I7409

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Anexo A) 12%, RCEP (Anexo B) 12%, RCEP (Anexo C) 12%, RCEP (Anexo D) 12%, RCEP (Anexo E) 12%, RCEP (Anexo F) 12%: the preferential rate is equal to or higher than the MFN rate (12%) in the source tariff – claiming the FTA brings no saving.	MFN 12%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 5407.42.00. 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 5407.42.00 was checked against BT2026 (cell BT2026!N8390), 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
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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.