Vietnam Tariff Intelligence

Detalle del SA 5703.90.21

Código SA	5703.90.21
Descripción	Carpets and other textile floor coverings (including turf), tufted, whether or not made up / - Of other textile materials: / - - Of jute fibres: / - - - Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04
Unidad	m2/chiếc
Generado	18/11/2026 02:31:23
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/57039021/

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!K8780
Preferencial (NMF)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8780
IVA	5/8/10	5 / 8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8780
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 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!E8397
ATIGA	2022	2022	0	AT!E8351
ATIGA	2023	2023	0	AT!F8351
ATIGA	2024	2024	0	AT!G8351
ATIGA	2025	2025	0	AT!H8351
ATIGA	2026	2026	0	AT!I8351
ATIGA	2027	2027	0	AT!J8351
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8401
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8401
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8401
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8401

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8401
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8401
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8402
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8402
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8402
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8402
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8402
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8402
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8403
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8357
AIFTA	30/12/2022	2022	0	AI!F8364
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8364
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8364
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8364
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8364
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8364
VKFTA	2022	2022	0	VK!E8386
VKFTA	2023	2023	0	VK!F8386
VKFTA	2024	2024	0	VK!G8386
VKFTA	2025	2025	0	VK!H8386
VKFTA	2026	2026	0	VK!I8386
VKFTA	2027	2027	0	VK!J8386
VCFTA	2022	2022	2	VC!D8433
VCFTA	2023	2023	1	VC!E8433
VCFTA	2024	2024	0	VC!F8433
VCFTA	2025	2025	0	VC!G8433

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H8433
VCFTA	2027	2027	0	VC!I8433
VN-EAEU	2022	2022	0	EAV!D8413
VN-EAEU	2023	2023	0	EAV!E8413
VN-EAEU	2024	2024	0	EAV!F8413
VN-EAEU	2025	2025	0	EAV!G8413
VN-EAEU	2026	2026	0	EAV!H8413
VN-EAEU	2027	2027	0	EAV!I8413
AHKFTA	2022	2022	0	AKH!D8426
AHKFTA	2023	2023	0	AKH!E8426
AHKFTA	2024	2024	0	AKH!F8426
AHKFTA	2025	2025	0	AKH!G8426
AHKFTA	2026	2026	0	AKH!H8426
AHKFTA	2027	2027	0	AKH!I8426
EVFTA	2022	2022	0	EV-NK!D8430
EVFTA	2023	2023	0	EV-NK!E8430
EVFTA	2024	2024	0	EV-NK!F8430
EVFTA	2025	2025	0	EV-NK!G8430
EVFTA	2026	2026	0	EV-NK!H8430
EVFTA	2027	2027	0	EV-NK!I8430
UKVFTA	2022	2022	0	UKV!D8430
UKVFTA	2023	2023	0	UKV!E8430
UKVFTA	2024	2024	0	UKV!F8430
UKVFTA	2025	2025	0	UKV!G8430
UKVFTA	2026	2026	0	UKV!H8430
UKVFTA	2027	2027	0	UKV!I8430

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8381
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8381
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8381
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8381
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8381
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8381
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8381
RCEP A	2022	2022	0	RCEPT-A!D8418
RCEP A	2023	2023	0	RCEPT-A!E8418
RCEP A	2024	2024	0	RCEPT-A!F8418
RCEP A	2025	2025	0	RCEPT-A!G8418
RCEP A	2026	2026	0	RCEPT-A!H8418
RCEP A	2027	2027	0	RCEPT-A!I8418
RCEP B	2022	2022	0	B!D8418
RCEP B	2023	2023	0	B!E8418
RCEP B	2024	2024	0	B!F8418
RCEP B	2025	2025	0	B!G8418
RCEP B	2026	2026	0	B!H8418
RCEP B	2027	2027	0	B!I8418
RCEP C	2022	2022	0	C!D8418
RCEP C	2023	2023	0	C!E8418
RCEP C	2024	2024	0	C!F8418
RCEP C	2025	2025	0	C!G8418
RCEP C	2026	2026	0	C!H8418
RCEP C	2027	2027	0	C!I8418
RCEP D	2022	2022	0	D!D8418

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E8418
RCEP D	2024	2024	0	D!F8418
RCEP D	2025	2025	0	D!G8418
RCEP D	2026	2026	0	D!H8418
RCEP D	2027	2027	0	D!I8418
RCEP E	2022	2022	0	E!D8421
RCEP E	2023	2023	0	E!E8421
RCEP E	2024	2024	0	E!F8421
RCEP E	2025	2025	0	E!G8421
RCEP E	2026	2026	0	E!H8421
RCEP E	2027	2027	0	E!I8421
RCEP F	2022	2022	0	F!D8418
RCEP F	2023	2023	0	F!E8418
RCEP F	2024	2024	0	F!F8418
RCEP F	2025	2025	0	F!G8418
RCEP F	2026	2026	0	F!H8418
RCEP F	2027	2027	0	F!I8418
VIFTA	2024	2024	10,3	VI!F7774
VIFTA	2025	2025	8.6	VI!G7774
VIFTA	2026	2026	6.9	VI!H7774
VIFTA	2027	2027	5.1	VI!I7774

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5703.90 has 9 lines; 5703.90.21 is distinguished from its siblings by: Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04.	5703.90.11 Prayer rugs; 5703.90.19 Other; 5703.90.22 Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04; 5703.90.29 Other; 5703.90.91 Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04; 5703.90.92 Prayer rugs	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 "5/8/10".		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 5703.90.21. 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 5703.90.21 was checked against BT2026 (cell BT2026!N8780), 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 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.