Vietnam Tariff Intelligence

Detalle del SA 5804.10.91

Código SA	5804.10.91
Descripción	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06 / - Tulles and other net fabrics: / - - Other: / - - - Impregnated, coated, covered or laminated
Unidad	kg/m/m2
Generado	09/11/2026 17:03:04
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/58041091/

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!K8891
Preferencial (NMF)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8891
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8891
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
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
AKFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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	6.9	6,9%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	12	12%	Arancel consolidado BT2026	2026	AHK	123/2022/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/NĐ-CP	Ad valorem
RCEP (Anexo C)	12	12%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	12	12%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	12	12%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	12	12%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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)		5	AC!E8502
ATIGA	2022	2022	0	AT!E8457
ATIGA	2023	2023	0	AT!F8457
ATIGA	2024	2024	0	AT!G8457
ATIGA	2025	2025	0	AT!H8457
ATIGA	2026	2026	0	AT!I8457
ATIGA	2027	2027	0	AT!J8457
AJCEP	30/12/2022 - 31/3/2023	2022	12	AJ!E8507
AJCEP	01/4/2023 - 31/3/2024	2023	12	AJ!F8507
AJCEP	01/4/2024 - 31/3/2025	2024	12	AJ!G8507
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H8507

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I8507
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J8507
VJEPA	30/12/2022 - 31/3/2023	2022	12	VJ!E8508
VJEPA	01/4/2023 - 31/3/2024	2023	12	VJ!F8508
VJEPA	01/4/2024 - 31/3/2025	2024	12	VJ!G8508
VJEPA	01/4/2025 - 31/3/2026	2025	12	VJ!H8508
VJEPA	01/4/2026 - 31/3/2027	2026	5	VJ!I8508
VJEPA	01/4/2027 - 31/3/2028	2027	5	VJ!J8508
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F8509
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8463
AIFTA	30/12/2022	2022	7	AI!F8469
AIFTA	31/12/2022 - 30/12/2023	2023	6.5	AI!G8469
AIFTA	31/12/2023 - 30/12/2024	2024	6	AI!H8469
AIFTA	31/12/2024 - 31/12/2025	2025	6	AI!I8469
AIFTA	01/01/2026 - 31/12/2026	2026	6	AI!J8469
AIFTA	01/01/2027 - 31/12/2027	2027	6	AI!K8469
VKFTA	2022	2022	0	VK!E8492
VKFTA	2023	2023	0	VK!F8492
VKFTA	2024	2024	0	VK!G8492
VKFTA	2025	2025	0	VK!H8492
VKFTA	2026	2026	0	VK!I8492
VKFTA	2027	2027	0	VK!J8492
VCFTA	2022	2022	2	VC!D8539
VCFTA	2023	2023	1	VC!E8539
VCFTA	2024	2024	0	VC!F8539
VCFTA	2025	2025	0	VC!G8539

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H8539
VCFTA	2027	2027	0	VC!I8539
VN-EAEU	2022	2022	0	EAV!D8519
VN-EAEU	2023	2023	0	EAV!E8519
VN-EAEU	2024	2024	0	EAV!F8519
VN-EAEU	2025	2025	0	EAV!G8519
VN-EAEU	2026	2026	0	EAV!H8519
VN-EAEU	2027	2027	0	EAV!I8519
AHKFTA	2022	2022	12	AKH!D8532
AHKFTA	2023	2023	12	AKH!E8532
AHKFTA	2024	2024	12	AKH!F8532
AHKFTA	2025	2025	12	AKH!G8532
AHKFTA	2026	2026	12	AKH!H8532
AHKFTA	2027	2027	12	AKH!I8532
EVFTA	2022	2022	0	EV-NK!D8536
EVFTA	2023	2023	0	EV-NK!E8536
EVFTA	2024	2024	0	EV-NK!F8536
EVFTA	2025	2025	0	EV-NK!G8536
EVFTA	2026	2026	0	EV-NK!H8536
EVFTA	2027	2027	0	EV-NK!I8536
UKVFTA	2022	2022	0	UKV!D8535
UKVFTA	2023	2023	0	UKV!E8535
UKVFTA	2024	2024	0	UKV!F8535
UKVFTA	2025	2025	0	UKV!G8535
UKVFTA	2026	2026	0	UKV!H8535
UKVFTA	2027	2027	0	UKV!I8535

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8487
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8487
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8487
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8487
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8487
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8487
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8487
RCEP A	2022	2022	12	RCEPT-A!D8524
RCEP A	2023	2023	12	RCEPT-A!E8524
RCEP A	2024	2024	12	RCEPT-A!F8524
RCEP A	2025	2025	12	RCEPT-A!G8524
RCEP A	2026	2026	12	RCEPT-A!H8524
RCEP A	2027	2027	12	RCEPT-A!I8524
RCEP B	2022	2022	12	B!D8524
RCEP B	2023	2023	12	B!E8524
RCEP B	2024	2024	12	B!F8524
RCEP B	2025	2025	12	B!G8524
RCEP B	2026	2026	12	B!H8524
RCEP B	2027	2027	12	B!I8524
RCEP C	2022	2022	12	C!D8524
RCEP C	2023	2023	12	C!E8524
RCEP C	2024	2024	12	C!F8524
RCEP C	2025	2025	12	C!G8524
RCEP C	2026	2026	12	C!H8524
RCEP C	2027	2027	12	C!I8524
RCEP D	2022	2022	12	D!D8523

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	12	D!E8523
RCEP D	2024	2024	12	D!F8523
RCEP D	2025	2025	12	D!G8523
RCEP D	2026	2026	12	D!H8523
RCEP D	2027	2027	12	D!I8523
RCEP E	2022	2022	12	E!D8527
RCEP E	2023	2023	12	E!E8527
RCEP E	2024	2024	12	E!F8527
RCEP E	2025	2025	12	E!G8527
RCEP E	2026	2026	12	E!H8527
RCEP E	2027	2027	12	E!I8527
RCEP F	2022	2022	12	F!D8524
RCEP F	2023	2023	12	F!E8524
RCEP F	2024	2024	12	F!F8524
RCEP F	2025	2025	12	F!G8524
RCEP F	2026	2026	12	F!H8524
RCEP F	2027	2027	12	F!I8524
VIFTA	2024	2024	10,3	VI!F7874
VIFTA	2025	2025	8.6	VI!G7874
VIFTA	2026	2026	6.9	VI!H7874
VIFTA	2027	2027	5.1	VI!I7874

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 12%, 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5804.10 has 6 lines; 5804.10.91 is distinguished from its siblings by: Impregnated, coated, covered or laminated.	5804.10.11 Impregnated, coated, covered or laminated; 5804.10.19 Other; 5804.10.21 Impregnated, coated, covered or laminated; 5804.10.29 Other; 5804.10.99 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 5804.10.91. 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 5804.10.91 was checked against BT2026 (cell BT2026!N8891), 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.