

Detalle del SA 6002.90.00

|                        |                                                                                                                                                                                |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 6002.90.00                                                                                                                                                                     |
| Descripción            | Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01 / - Other |
| Unidad                 | kg/m/m2                                                                                                                                                                        |
| Generado               | 01/11/2026 02:43:03                                                                                                                                                            |
| 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/60029000/">https://vietnamtariff.com/hs-code/60029000/</a>                                                                          |

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!K9090 |
| Preferencial (NMF)               | 12              | 12%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N9090 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q9090 |
| 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 |
| 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 |
| 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 |
| RCEP (Anexo A) | 6 | 6% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 6 | 6% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                |     |           |                            |      |                                   |                |            |
|----------------|-----|-----------|----------------------------|------|-----------------------------------|----------------|------------|
| RCEP (Anexo C) | 6   | 6%        | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 6   | 6%        | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 6   | 6%        | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 6,5 | 6,5%      | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA          | 8.4 | 8,4%      | 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 |
| 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!E8672 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E8625 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F8625 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G8625 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H8625 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I8625 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J8625 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 12              | AJ!E8677 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 12              | AJ!F8677 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 12              | AJ!G8677 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 5               | AJ!H8677 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 5               | AJ!I8677   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 5               | AJ!J8677   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 12              | VJ!E8678   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 12              | VJ!F8678   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 12              | VJ!G8678   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 12              | VJ!H8678   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 5               | VJ!I8678   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 5               | VJ!J8678   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5               | AK!F8679   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H8631 |
| AIFTA   | 30/12/2022                             | 2022 | 7               | AI!F8637   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 6.5             | AI!G8637   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 6               | AI!H8637   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 6               | AI!I8637   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 6               | AI!J8637   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 6               | AI!K8637   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E8660   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F8660   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G8660   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H8660   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I8660   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J8660   |
| VCFTA   | 2022                                   | 2022 | 2               | VC!D8707   |
| VCFTA   | 2023                                   | 2023 | 1               | VC!E8707   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F8707   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G8707   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H8707    |
| VCFTA   | 2027    | 2027 | 0               | VC!I8707    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D8687   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E8687   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F8687   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G8687   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H8687   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I8687   |
| AHKFTA  | 2022    | 2022 | 12              | AKH!D8700   |
| AHKFTA  | 2023    | 2023 | 12              | AKH!E8700   |
| AHKFTA  | 2024    | 2024 | 12              | AKH!F8700   |
| AHKFTA  | 2025    | 2025 | 12              | AKH!G8700   |
| AHKFTA  | 2026    | 2026 | 12              | AKH!H8700   |
| AHKFTA  | 2027    | 2027 | 12              | AKH!I8700   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D8704 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E8704 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F8704 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G8704 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H8704 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I8704 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D8703   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E8703   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F8703   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G8703   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H8703   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I8703   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D8655   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E8655   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F8655   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G8655   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H8655   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I8655   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J8655   |
| RCEP A | 2022    | 2022           | 10,8            | RCEPT-A!D8694 |
| RCEP A | 2023    | 2023           | 9,6             | RCEPT-A!E8694 |
| RCEP A | 2024    | 2024           | 8,4             | RCEPT-A!F8694 |
| RCEP A | 2025    | 2025           | 7,2             | RCEPT-A!G8694 |
| RCEP A | 2026    | 2026           | 6               | RCEPT-A!H8694 |
| RCEP A | 2027    | 2027           | 4,8             | RCEPT-A!I8694 |
| RCEP B | 2022    | 2022           | 10,8            | B!D8694       |
| RCEP B | 2023    | 2023           | 9,6             | B!E8694       |
| RCEP B | 2024    | 2024           | 8,4             | B!F8694       |
| RCEP B | 2025    | 2025           | 7,2             | B!G8694       |
| RCEP B | 2026    | 2026           | 6               | B!H8694       |
| RCEP B | 2027    | 2027           | 4,8             | B!I8694       |
| RCEP C | 2022    | 2022           | 10,8            | C!D8694       |
| RCEP C | 2023    | 2023           | 9,6             | C!E8694       |
| RCEP C | 2024    | 2024           | 8,4             | C!F8694       |
| RCEP C | 2025    | 2025           | 7,2             | C!G8694       |
| RCEP C | 2026    | 2026           | 6               | C!H8694       |
| RCEP C | 2027    | 2027           | 4,8             | C!I8694       |
| RCEP D | 2022    | 2022           | 10,9            | D!D8693       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 9,8             | D!E8693  |
| RCEP D | 2024    | 2024 | 8,7             | D!F8693  |
| RCEP D | 2025    | 2025 | 7,6             | D!G8693  |
| RCEP D | 2026    | 2026 | 6,5             | D!H8693  |
| RCEP D | 2027    | 2027 | 5,5             | D!!8693  |
| RCEP E | 2022    | 2022 | 10,8            | E!D8697  |
| RCEP E | 2023    | 2023 | 9,6             | E!E8697  |
| RCEP E | 2024    | 2024 | 8,4             | E!F8697  |
| RCEP E | 2025    | 2025 | 7,2             | E!G8697  |
| RCEP E | 2026    | 2026 | 6               | E!H8697  |
| RCEP E | 2027    | 2027 | 4,8             | E!!8697  |
| RCEP F | 2022    | 2022 | 10,8            | F!D8694  |
| RCEP F | 2023    | 2023 | 9,6             | F!E8694  |
| RCEP F | 2024    | 2024 | 8,4             | F!F8694  |
| RCEP F | 2025    | 2025 | 7,2             | F!G8694  |
| RCEP F | 2026    | 2026 | 6               | F!H8694  |
| RCEP F | 2027    | 2027 | 4,8             | F!!8694  |
| VIFTA  | 2024    | 2024 | 10.8            | VI!F8024 |
| VIFTA  | 2025    | 2025 | 9.6             | VI!G8024 |
| VIFTA  | 2026    | 2026 | 8.4             | VI!H8024 |
| VIFTA  | 2027    | 2027 | 7.2             | VI!!8024 |

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%: 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 6002.90.00. 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 6002.90.00 was checked against BT2026 (cell BT2026!N9090), 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.