

Detalle del SA 6005.36.10

|                        |                                                                                                                                                                                                                                                                                                         |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 6005.36.10                                                                                                                                                                                                                                                                                              |
| Descripción            | Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04 / - Of synthetic fibres: / - - Other, unbleached or bleached: / - - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight |
| Unidad                 | kg/m/m2                                                                                                                                                                                                                                                                                                 |
| Generado               | 31/10/2026 18:31:53                                                                                                                                                                                                                                                                                     |
| 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/60053610/">https://vietnamtariff.com/hs-code/60053610/</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!K9111 |
| Preferencial (NMF)               | 12              | 12%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N9111 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q9111 |
| 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 |
| 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 |
| 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 |
| ACFTA          | 5 | 5% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA          | 5 | 5% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 8 | 8% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 8 | 8% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                |     |           |                            |      |                                   |                |            |
|----------------|-----|-----------|----------------------------|------|-----------------------------------|----------------|------------|
| RCEP (Anexo E) | 8   | 8%        | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 8   | 8%        | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA          | 6.9 | 6,9%      | Arancel consolidado BT2026 | 2026 | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 8,3 | 8,3%      | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AHKFTA         | 12  | 12%       | Arancel consolidado BT2026 | 2026 | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 12  | 12%       | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| 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!E8696 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E8649 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F8649 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G8649 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H8649 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I8649 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J8649 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E8701 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F8701 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G8701 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H8701 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I8701   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J8701   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E8702   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F8702   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G8702   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H8702   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I8702   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J8702   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F8703   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H8655 |
| AIFTA   | 30/12/2022                             | 2022 | 5               | AI!F8661   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 5               | AI!G8661   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 5               | AI!H8661   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 5               | AI!I8661   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 5               | AI!J8661   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 5               | AI!K8661   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E8684   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F8684   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G8684   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H8684   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I8684   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J8684   |
| VCFTA   | 2022                                   | 2022 | 2               | VC!D8731   |
| VCFTA   | 2023                                   | 2023 | 1               | VC!E8731   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F8731   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G8731   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H8731    |
| VCFTA   | 2027    | 2027 | 0               | VC!I8731    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D8711   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E8711   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F8711   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G8711   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H8711   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I8711   |
| AHKFTA  | 2022    | 2022 | 12              | AKH!D8724   |
| AHKFTA  | 2023    | 2023 | 12              | AKH!E8724   |
| AHKFTA  | 2024    | 2024 | 12              | AKH!F8724   |
| AHKFTA  | 2025    | 2025 | 12              | AKH!G8724   |
| AHKFTA  | 2026    | 2026 | 12              | AKH!H8724   |
| AHKFTA  | 2027    | 2027 | 12              | AKH!I8724   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D8728 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E8728 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F8728 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G8728 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H8728 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I8728 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D8727   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E8727   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F8727   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G8727   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H8727   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I8727   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D8679   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E8679   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F8679   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G8679   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H8679   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I8679   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J8679   |
| RCEP A | 2022    | 2022           | 11,2            | RCEPT-A!D8718 |
| RCEP A | 2023    | 2023           | 10,4            | RCEPT-A!E8718 |
| RCEP A | 2024    | 2024           | 9,6             | RCEPT-A!F8718 |
| RCEP A | 2025    | 2025           | 8,8             | RCEPT-A!G8718 |
| RCEP A | 2026    | 2026           | 8               | RCEPT-A!H8718 |
| RCEP A | 2027    | 2027           | 7,2             | RCEPT-A!I8718 |
| RCEP B | 2022    | 2022           | 11,2            | B!D8718       |
| RCEP B | 2023    | 2023           | 10,4            | B!E8718       |
| RCEP B | 2024    | 2024           | 9,6             | B!F8718       |
| RCEP B | 2025    | 2025           | 8,8             | B!G8718       |
| RCEP B | 2026    | 2026           | 8               | B!H8718       |
| RCEP B | 2027    | 2027           | 7,2             | B!I8718       |
| RCEP C | 2022    | 2022           | 12              | C!D8718       |
| RCEP C | 2023    | 2023           | 12              | C!E8718       |
| RCEP C | 2024    | 2024           | 12              | C!F8718       |
| RCEP C | 2025    | 2025           | 12              | C!G8718       |
| RCEP C | 2026    | 2026           | 12              | C!H8718       |
| RCEP C | 2027    | 2027           | 12              | C!I8718       |
| RCEP D | 2022    | 2022           | 11,3            | D!D8717       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 10,5            | D!E8717  |
| RCEP D | 2024    | 2024 | 9,8             | D!F8717  |
| RCEP D | 2025    | 2025 | 9               | D!G8717  |
| RCEP D | 2026    | 2026 | 8,3             | D!H8717  |
| RCEP D | 2027    | 2027 | 7,5             | D!!8717  |
| RCEP E | 2022    | 2022 | 11,2            | E!D8721  |
| RCEP E | 2023    | 2023 | 10,4            | E!E8721  |
| RCEP E | 2024    | 2024 | 9,6             | E!F8721  |
| RCEP E | 2025    | 2025 | 8,8             | E!G8721  |
| RCEP E | 2026    | 2026 | 8               | E!H8721  |
| RCEP E | 2027    | 2027 | 7,2             | E!!8721  |
| RCEP F | 2022    | 2022 | 11,2            | F!D8718  |
| RCEP F | 2023    | 2023 | 10,4            | F!E8718  |
| RCEP F | 2024    | 2024 | 9,6             | F!F8718  |
| RCEP F | 2025    | 2025 | 8,8             | F!G8718  |
| RCEP F | 2026    | 2026 | 8               | F!H8718  |
| RCEP F | 2027    | 2027 | 7,2             | F!!8718  |
| VIFTA  | 2024    | 2024 | 10.3            | VI!F8045 |
| VIFTA  | 2025    | 2025 | 8.6             | VI!G8045 |
| VIFTA  | 2026    | 2026 | 6.9             | VI!H8045 |
| VIFTA  | 2027    | 2027 | 5.1             | VI!!8045 |

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 C) 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 6005.36 has 2 lines; 6005.36.10 is distinguished from its siblings by: Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight. | 6005.36.90<br>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 6005.36.10. 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 6005.36.10 was checked against BT2026 (cell BT2026!N9111), 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.