

Detalle del SA 6807.90.90

|                        |                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 6807.90.90                                                                                                                                    |
| Descripción            | Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch) / - Other: / - - Other                          |
| Unidad                 | kg                                                                                                                                            |
| Generado               | 31/10/2026 04:40:16                                                                                                                           |
| 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/68079090/">https://vietnamtariff.com/hs-code/68079090/</a>                                         |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 7.5             | 7,5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K10189 |
| Preferencial (NMF)               | 5               | 5%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N10189 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q10189 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ             | 121/2022/NĐ-CP | Ad<br>valorem |

| FTA            | Valor de origen | Arancel | Base de datos              | Periodo                                | Prueba de origen                  | Base jurídica  | Estado     |
|----------------|-----------------|---------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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 |

| FTA     | Valor de origen | Arancel   | Base de datos              | Periodo               | Prueba de origen      | Base jurídica  | Estado     |
|---------|-----------------|-----------|----------------------------|-----------------------|-----------------------|----------------|------------|
| 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   | 2.9             | 2,9%      | 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!E9686 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E9637 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F9637 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G9637 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H9637 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I9637 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J9637 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E9689 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F9689 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G9689   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H9689   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I9689   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J9689   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E9690   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F9690   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G9690   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H9690   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I9690   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J9690   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F9691   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H9643 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F9649   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G9649   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H9649   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I9649   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J9649   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K9649   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E9674   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F9674   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G9674   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H9674   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I9674   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J9674   |
| VCFTA   | 2022                                   | 2022 | 5               | VC!D9721   |
| VCFTA   | 2023                                   | 2023 | 5               | VC!E9721   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2024    | 2024 | 0               | VC!F9721    |
| VCFTA   | 2025    | 2025 | 0               | VC!G9721    |
| VCFTA   | 2026    | 2026 | 0               | VC!H9721    |
| VCFTA   | 2027    | 2027 | 0               | VC!I9721    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D9700   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E9700   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F9700   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G9700   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H9700   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I9700   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D9712   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E9712   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F9712   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G9712   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H9712   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I9712   |
| EVFTA   | 2022    | 2022 | 2,5             | EV-NK!D9723 |
| EVFTA   | 2023    | 2023 | 1,6             | EV-NK!E9723 |
| EVFTA   | 2024    | 2024 | 0,8             | EV-NK!F9723 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G9723 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H9723 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I9723 |
| UKVFTA  | 2022    | 2022 | 2,5             | UKV!D9722   |
| UKVFTA  | 2023    | 2023 | 1,6             | UKV!E9722   |
| UKVFTA  | 2024    | 2024 | 0,8             | UKV!F9722   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G9722   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| UKVFTA | 2026    | 2026           | 0               | UKV!H9722     |
| UKVFTA | 2027    | 2027           | 0               | UKV!I9722     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D9669   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E9669   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F9669   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G9669   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H9669   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I9669   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J9669   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D9706 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E9706 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F9706 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G9706 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H9706 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I9706 |
| RCEP B | 2022    | 2022           | 0               | B!D9706       |
| RCEP B | 2023    | 2023           | 0               | B!E9706       |
| RCEP B | 2024    | 2024           | 0               | B!F9706       |
| RCEP B | 2025    | 2025           | 0               | B!G9706       |
| RCEP B | 2026    | 2026           | 0               | B!H9706       |
| RCEP B | 2027    | 2027           | 0               | B!I9706       |
| RCEP C | 2022    | 2022           | 0               | C!D9706       |
| RCEP C | 2023    | 2023           | 0               | C!E9706       |
| RCEP C | 2024    | 2024           | 0               | C!F9706       |
| RCEP C | 2025    | 2025           | 0               | C!G9706       |
| RCEP C | 2026    | 2026           | 0               | C!H9706       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP C | 2027    | 2027 | 0               | C!I9706  |
| RCEP D | 2022    | 2022 | 0               | D!D9705  |
| RCEP D | 2023    | 2023 | 0               | D!E9705  |
| RCEP D | 2024    | 2024 | 0               | D!F9705  |
| RCEP D | 2025    | 2025 | 0               | D!G9705  |
| RCEP D | 2026    | 2026 | 0               | D!H9705  |
| RCEP D | 2027    | 2027 | 0               | D!I9705  |
| RCEP E | 2022    | 2022 | 0               | E!D9709  |
| RCEP E | 2023    | 2023 | 0               | E!E9709  |
| RCEP E | 2024    | 2024 | 0               | E!F9709  |
| RCEP E | 2025    | 2025 | 0               | E!G9709  |
| RCEP E | 2026    | 2026 | 0               | E!H9709  |
| RCEP E | 2027    | 2027 | 0               | E!I9709  |
| RCEP F | 2022    | 2022 | 0               | F!D9706  |
| RCEP F | 2023    | 2023 | 0               | F!E9706  |
| RCEP F | 2024    | 2024 | 0               | F!F9706  |
| RCEP F | 2025    | 2025 | 0               | F!G9706  |
| RCEP F | 2026    | 2026 | 0               | F!H9706  |
| RCEP F | 2027    | 2027 | 0               | F!I9706  |
| VIFTA  | 2024    | 2024 | 4.3             | VI!F8979 |
| VIFTA  | 2025    | 2025 | 3.6             | VI!G8979 |
| VIFTA  | 2026    | 2026 | 2.9             | VI!H8979 |
| VIFTA  | 2027    | 2027 | 2.1             | VI!I8979 |

Asesoría y advertencias

| Código de riesgo | Nivel  | Nombre del riesgo                                          | Descripción                                                                                          | Datos relacionados | Referencia jurídica | Acción recomendada                                                                                       | Estado de verificación                        |
|------------------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------|---------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| HS-003           | YELLOW | Classification Review Required – similar lines exist       | Subheading 6807.90 has 2 lines; 6807.90.90 is distinguished from its siblings by: Other.             | 6807.90.10 Tiles   | 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 6807.90.90. 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 5% for 6807.90.90 was checked against BT2026 (cell BT2026!N10189), 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 |

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.