Vietnam Tariff Intelligence

# Detalle del SA 6914.90.00

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|---|---|
| **Código SA** | 6914.90.00 |
| **Descripción** | Other ceramic articles / - Other |
| **Unidad** | kg/chiếc |
| **Generado** | 12/11/2026 03:21:53 |
| **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** | https://vietnamtariff.com/hs-code/69149000/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 45 | 45% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K10395 |
| Preferencial (NMF) | 30 | 30% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N10395 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q10395 |
| 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 |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-ID) | 0% (excepto ID) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/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 |
| 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 |
| EVFTA | 3,7 | 3,7% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 3,7 | 3,7% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AHKFTA | 6 | 6% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo B) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 16,4 | 16,4% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 21 | 21% | 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!E9891 |
| ATIGA | 2022 | 2022 | 0 | AT!E9842 |
| ATIGA | 2023 | 2023 | 0 | AT!F9842 |
| ATIGA | 2024 | 2024 | 0 | AT!G9842 |
| ATIGA | 2025 | 2025 | 0 | AT!H9842 |
| ATIGA | 2026 | 2026 | 0 | AT!I9842 |
| ATIGA | 2027 | 2027 | 0 | AT!J9842 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E9894 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F9894 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G9894 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H9894 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I9894 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J9894 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E9895 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F9895 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G9895 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H9895 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I9895 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J9895 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F9896 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H9848 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F9854 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G9854 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H9854 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I9854 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J9854 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K9854 |
| VKFTA | 2022 | 2022 | 0 | VK!E9879 |
| VKFTA | 2023 | 2023 | 0 | VK!F9879 |
| VKFTA | 2024 | 2024 | 0 | VK!G9879 |
| VKFTA | 2025 | 2025 | 0 | VK!H9879 |
| VKFTA | 2026 | 2026 | 0 | VK!I9879 |
| VKFTA | 2027 | 2027 | 0 | VK!J9879 |
| VCFTA | 2022 | 2022 | 6 | VC!D9926 |
| VCFTA | 2023 | 2023 | 3 | VC!E9926 |
| VCFTA | 2024 | 2024 | 0 | VC!F9926 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G9926 |
| VCFTA | 2026 | 2026 | 0 | VC!H9926 |
| VCFTA | 2027 | 2027 | 0 | VC!I9926 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D9917 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E9917 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F9917 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G9917 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H9917 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I9917 |
| AHKFTA | 2022 | 2022 | 18 | AKH!D9917 |
| AHKFTA | 2023 | 2023 | 12 | AKH!E9917 |
| AHKFTA | 2024 | 2024 | 12 | AKH!F9917 |
| AHKFTA | 2025 | 2025 | 6 | AKH!G9917 |
| AHKFTA | 2026 | 2026 | 6 | AKH!H9917 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I9917 |
| EVFTA | 2022 | 2022 | 18,7 | EV-NK!D9928 |
| EVFTA | 2023 | 2023 | 15 | EV-NK!E9928 |
| EVFTA | 2024 | 2024 | 11,2 | EV-NK!F9928 |
| EVFTA | 2025 | 2025 | 7,5 | EV-NK!G9928 |
| EVFTA | 2026 | 2026 | 3,7 | EV-NK!H9928 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I9928 |
| UKVFTA | 2022 | 2022 | 18,7 | UKV!D9927 |
| UKVFTA | 2023 | 2023 | 15 | UKV!E9927 |
| UKVFTA | 2024 | 2024 | 11,2 | UKV!F9927 |
| UKVFTA | 2025 | 2025 | 7,5 | UKV!G9927 |
| UKVFTA | 2026 | 2026 | 3,7 | UKV!H9927 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I9927 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D9874 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E9874 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F9874 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G9874 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H9874 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I9874 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J9874 |
| RCEP A | 2022 | 2022 | 27 | RCEPT-A!D9911 |
| RCEP A | 2023 | 2023 | 24 | RCEPT-A!E9911 |
| RCEP A | 2024 | 2024 | 21 | RCEPT-A!F9911 |
| RCEP A | 2025 | 2025 | 18 | RCEPT-A!G9911 |
| RCEP A | 2026 | 2026 | 15 | RCEPT-A!H9911 |
| RCEP A | 2027 | 2027 | 12 | RCEPT-A!I9911 |
| RCEP B | 2022 | 2022 | 27 | B!D9911 |
| RCEP B | 2023 | 2023 | 24 | B!E9911 |
| RCEP B | 2024 | 2024 | 21 | B!F9911 |
| RCEP B | 2025 | 2025 | 18 | B!G9911 |
| RCEP B | 2026 | 2026 | 15 | B!H9911 |
| RCEP B | 2027 | 2027 | 12 | B!I9911 |
| RCEP C | 2022 | 2022 | 27 | C!D9911 |
| RCEP C | 2023 | 2023 | 24 | C!E9911 |
| RCEP C | 2024 | 2024 | 21 | C!F9911 |
| RCEP C | 2025 | 2025 | 18 | C!G9911 |
| RCEP C | 2026 | 2026 | 15 | C!H9911 |
| RCEP C | 2027 | 2027 | 12 | C!I9911 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 27,3 | D!D9910 |
| RCEP D | 2023 | 2023 | 24,5 | D!E9910 |
| RCEP D | 2024 | 2024 | 21,8 | D!F9910 |
| RCEP D | 2025 | 2025 | 19,1 | D!G9910 |
| RCEP D | 2026 | 2026 | 16,4 | D!H9910 |
| RCEP D | 2027 | 2027 | 13,6 | D!I9910 |
| RCEP E | 2022 | 2022 | 27 | E!D9914 |
| RCEP E | 2023 | 2023 | 24 | E!E9914 |
| RCEP E | 2024 | 2024 | 21 | E!F9914 |
| RCEP E | 2025 | 2025 | 18 | E!G9914 |
| RCEP E | 2026 | 2026 | 15 | E!H9914 |
| RCEP E | 2027 | 2027 | 12 | E!I9914 |
| RCEP F | 2022 | 2022 | 27 | F!D9911 |
| RCEP F | 2023 | 2023 | 24 | F!E9911 |
| RCEP F | 2024 | 2024 | 21 | F!F9911 |
| RCEP F | 2025 | 2025 | 18 | F!G9911 |
| RCEP F | 2026 | 2026 | 15 | F!H9911 |
| RCEP F | 2027 | 2027 | 12 | F!I9911 |
| VIFTA | 2024 | 2024 | 27 | VI!F9164 |
| VIFTA | 2025 | 2025 | 24 | VI!G9164 |
| VIFTA | 2026 | 2026 | 21 | VI!H9164 |
| VIFTA | 2027 | 2027 | 18 | VI!I9164 |

## 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 |
| 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 6914.90.00. 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 30% for 6914.90.00 was checked against BT2026 (cell BT2026!N10395), 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) |

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.