

Detalle del SA 8309.90.20

|                        |                                                                                                                                                                                                                                     |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 8309.90.20                                                                                                                                                                                                                          |
| Descripción            | Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal / - Other: / - - Top ends of aluminium cans |
| Unidad                 | kg/chiếc                                                                                                                                                                                                                            |
| Generado               | 01/11/2026 17:06:12                                                                                                                                                                                                                 |
| 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/83099020/">https://vietnamtariff.com/hs-code/83099020/</a>                                                                                                                               |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 22.5            | 22,5%                 | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K12677 |
| Preferencial (NMF)               | 15              | 15%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N12677 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12677 |
| 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 |
| 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 |
| 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 |
| AHKFTA  | 3   | 3%        | Arancel consolidado BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Ad valorem |
| VIFTA   | 8.6 | 8,6%      | 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!E12045 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E11988 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F11988 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G11988 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H11988 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I11988 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J11988 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E12040 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F12040 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G12040 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H12040 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I12040   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J12040   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E12041   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F12041   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G12041   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H12041   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I12041   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J12041   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F12044   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H11994 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F12000   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G12000   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H12000   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I12000   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J12000   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K12000   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E12033   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F12033   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G12033   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H12033   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I12033   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J12033   |
| VCFTA   | 2022                                   | 2022 | 3               | VC!D12078   |
| VCFTA   | 2023                                   | 2023 | 1               | VC!E12078   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F12078   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G12078   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H12078    |
| VCFTA   | 2027    | 2027 | 0               | VC!I12078    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D12063   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E12063   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F12063   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G12063   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H12063   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I12063   |
| AHKFTA  | 2022    | 2022 | 9               | AKH!D12063   |
| AHKFTA  | 2023    | 2023 | 6               | AKH!E12063   |
| AHKFTA  | 2024    | 2024 | 6               | AKH!F12063   |
| AHKFTA  | 2025    | 2025 | 3               | AKH!G12063   |
| AHKFTA  | 2026    | 2026 | 3               | AKH!H12063   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I12063   |
| EVFTA   | 2022    | 2022 | 7,5             | EV-NK!D12080 |
| EVFTA   | 2023    | 2023 | 5               | EV-NK!E12080 |
| EVFTA   | 2024    | 2024 | 2,5             | EV-NK!F12080 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G12080 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H12080 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I12080 |
| UKVFTA  | 2022    | 2022 | 7,5             | UKV!D12079   |
| UKVFTA  | 2023    | 2023 | 5               | UKV!E12079   |
| UKVFTA  | 2024    | 2024 | 2,5             | UKV!F12079   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G12079   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H12079   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I12079   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D12026   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E12026   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F12026   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G12026   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H12026   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I12026   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J12026   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D12063 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E12063 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F12063 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G12063 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H12063 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I12063 |
| RCEP B | 2022    | 2022           | 0               | B!D12063       |
| RCEP B | 2023    | 2023           | 0               | B!E12063       |
| RCEP B | 2024    | 2024           | 0               | B!F12063       |
| RCEP B | 2025    | 2025           | 0               | B!G12063       |
| RCEP B | 2026    | 2026           | 0               | B!H12063       |
| RCEP B | 2027    | 2027           | 0               | B!I12063       |
| RCEP C | 2022    | 2022           | 0               | C!D12063       |
| RCEP C | 2023    | 2023           | 0               | C!E12063       |
| RCEP C | 2024    | 2024           | 0               | C!F12063       |
| RCEP C | 2025    | 2025           | 0               | C!G12063       |
| RCEP C | 2026    | 2026           | 0               | C!H12063       |
| RCEP C | 2027    | 2027           | 0               | C!I12063       |
| RCEP D | 2022    | 2022           | 0               | D!D12062       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | 0               | D!E12062  |
| RCEP D | 2024    | 2024 | 0               | D!F12062  |
| RCEP D | 2025    | 2025 | 0               | D!G12062  |
| RCEP D | 2026    | 2026 | 0               | D!H12062  |
| RCEP D | 2027    | 2027 | 0               | D!!12062  |
| RCEP E | 2022    | 2022 | 0               | E!D12066  |
| RCEP E | 2023    | 2023 | 0               | E!E12066  |
| RCEP E | 2024    | 2024 | 0               | E!F12066  |
| RCEP E | 2025    | 2025 | 0               | E!G12066  |
| RCEP E | 2026    | 2026 | 0               | E!H12066  |
| RCEP E | 2027    | 2027 | 0               | E!!12066  |
| RCEP F | 2022    | 2022 | 0               | F!D12063  |
| RCEP F | 2023    | 2023 | 0               | F!E12063  |
| RCEP F | 2024    | 2024 | 0               | F!F12063  |
| RCEP F | 2025    | 2025 | 0               | F!G12063  |
| RCEP F | 2026    | 2026 | 0               | F!H12063  |
| RCEP F | 2027    | 2027 | 0               | F!!12063  |
| VIFTA  | 2024    | 2024 | 12.9            | VI!F11151 |
| VIFTA  | 2025    | 2025 | 10.7            | VI!G11151 |
| VIFTA  | 2026    | 2026 | 8.6             | VI!H11151 |
| VIFTA  | 2027    | 2027 | 6.4             | VI!!11151 |

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 8309.90 has 9 lines; 8309.90.20 is distinguished from its siblings by: Top ends of aluminium cans. | 8309.90.10 Capsules for bottles; 8309.90.60 Aerosol can ends, of tinfoil; 8309.90.70 Other caps for cans; 8309.90.81 Bottle caps; screw caps; 8309.90.89 Other; 8309.90.91 Bottle caps; screw caps | 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 8309.90.20. 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 15% for 8309.90.20 was checked against BT2026 (cell BT2026!N12677), 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.