

Detalle del SA 8472.90.90

|                        |                                                                                                                                                                                                                                                                                                              |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 8472.90.90                                                                                                                                                                                                                                                                                                   |
| Descripción            | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines) / - Other: / - Other, not electrically operated |
| Unidad                 | chiếc                                                                                                                                                                                                                                                                                                        |
| Generado               | 31/10/2026 11:38:12                                                                                                                                                                                                                                                                                          |
| 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/84729090/">https://vietnamtariff.com/hs-code/84729090/</a>                                                                                                                                                                                                        |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 4.5             | 4,5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K14357 |
| Preferencial (NMF)               | 3               | 3%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N14357 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q14357 |
| 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 |
| 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 |

|         |     |           |                            |                       |                       |                |            |
|---------|-----|-----------|----------------------------|-----------------------|-----------------------|----------------|------------|
| 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   | 1.7 | 1,7%      | 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!E13700 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E13641 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F13641 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G13641 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H13641 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I13641 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J13641 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E13695 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F13695 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G13695 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H13695 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I13695   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J13695   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E13696   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F13696   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G13696   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H13696   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I13696   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J13696   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F13699   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H13647 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F13655   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G13655   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H13655   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I13655   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J13655   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K13655   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E13686   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F13686   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G13686   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H13686   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I13686   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J13686   |
| VCFTA   | 2022                                   | 2022 | 3               | VC!D13735   |
| VCFTA   | 2023                                   | 2023 | 3               | VC!E13735   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F13735   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G13735   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H13735    |
| VCFTA   | 2027    | 2027 | 0               | VC!I13735    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D13718   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E13718   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F13718   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G13718   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H13718   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I13718   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D13718   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E13718   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F13718   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G13718   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H13718   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I13718   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D13733 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E13733 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F13733 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G13733 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H13733 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I13733 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D13732   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E13732   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F13732   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G13732   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H13732   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I13732   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D13712   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E13712   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F13712   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G13712   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H13712   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I13712   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J13712   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D13720 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E13720 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F13720 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G13720 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H13720 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I13720 |
| RCEP B | 2022    | 2022           | 0               | B!D13720       |
| RCEP B | 2023    | 2023           | 0               | B!E13720       |
| RCEP B | 2024    | 2024           | 0               | B!F13720       |
| RCEP B | 2025    | 2025           | 0               | B!G13720       |
| RCEP B | 2026    | 2026           | 0               | B!H13720       |
| RCEP B | 2027    | 2027           | 0               | B!I13720       |
| RCEP C | 2022    | 2022           | 0               | C!D13720       |
| RCEP C | 2023    | 2023           | 0               | C!E13720       |
| RCEP C | 2024    | 2024           | 0               | C!F13720       |
| RCEP C | 2025    | 2025           | 0               | C!G13720       |
| RCEP C | 2026    | 2026           | 0               | C!H13720       |
| RCEP C | 2027    | 2027           | 0               | C!I13720       |
| RCEP D | 2022    | 2022           | 0               | D!D13719       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | 0               | D!E13719  |
| RCEP D | 2024    | 2024 | 0               | D!F13719  |
| RCEP D | 2025    | 2025 | 0               | D!G13719  |
| RCEP D | 2026    | 2026 | 0               | D!H13719  |
| RCEP D | 2027    | 2027 | 0               | D!!13719  |
| RCEP E | 2022    | 2022 | 0               | E!D13723  |
| RCEP E | 2023    | 2023 | 0               | E!E13723  |
| RCEP E | 2024    | 2024 | 0               | E!F13723  |
| RCEP E | 2025    | 2025 | 0               | E!G13723  |
| RCEP E | 2026    | 2026 | 0               | E!H13723  |
| RCEP E | 2027    | 2027 | 0               | E!!13723  |
| RCEP F | 2022    | 2022 | 0               | F!D13720  |
| RCEP F | 2023    | 2023 | 0               | F!E13720  |
| RCEP F | 2024    | 2024 | 0               | F!F13720  |
| RCEP F | 2025    | 2025 | 0               | F!G13720  |
| RCEP F | 2026    | 2026 | 0               | F!H13720  |
| RCEP F | 2027    | 2027 | 0               | F!!13720  |
| VIFTA  | 2024    | 2024 | 2,6             | VI!F12736 |
| VIFTA  | 2025    | 2025 | 2.1             | VI!G12736 |
| VIFTA  | 2026    | 2026 | 1.7             | VI!H12736 |
| VIFTA  | 2027    | 2027 | 1.3             | VI!!12736 |

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 8472.90 has 6 lines; 8472.90.90 is distinguished from its siblings by: Other, not electrically operated. | 8472.90.10 Automatic teller machines; 8472.90.41 Automatic; 8472.90.49 Other; 8472.90.50 Word-processing machines; 8472.90.60 Other, electrically operated | 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 8472.90.90. 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 3% for 8472.90.90 was checked against BT2026 (cell BT2026!N14357), 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.