

## Detalle del SA 9004.10.00

|                        |                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 9004.10.00                                                                                                                                    |
| Descripción            | Spectacles, goggles and the like, corrective, protective or other / - Sunglasses                                                              |
| Unidad                 | chiếc/bộ                                                                                                                                      |
| Generado               | 01/11/2026 07:54:14                                                                                                                           |
| 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/90041000/">https://vietnamtariff.com/hs-code/90041000/</a>                                         |

### Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 30              | 30%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17943 |
| Preferencial (NMF)               | 20              | 20%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N17943 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17943 |
| 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 (-KH)         | 0% (excepto KH) | 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 |

| FTA     | Valor de origen | Arancel   | Base de datos              | Periodo               | Prueba de origen      | Base jurídica  | Estado     |
|---------|-----------------|-----------|----------------------------|-----------------------|-----------------------|----------------|------------|
| 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  | 4               | 4%        | Arancel consolidado BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Ad valorem |
| VIFTA   | 8               | 8%        | 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!E17244 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E17173 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F17173 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G17173 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H17173 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I17173 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J17173 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1               | AJ!E17229 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F17229 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G17229 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H17229   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I17229   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J17229   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E17230   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F17230   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G17230   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H17230   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I17230   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J17230   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F17235   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H17191 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F17187   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G17187   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H17187   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I17187   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J17187   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K17187   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E17233   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F17233   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G17233   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H17233   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I17233   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J17233   |
| VCFTA   | 2022                                   | 2022 | 4               | VC!D17295   |
| VCFTA   | 2023                                   | 2023 | 2               | VC!E17295   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F17295   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2025    | 2025 | 0               | VC!G17295    |
| VCFTA   | 2026    | 2026 | 0               | VC!H17295    |
| VCFTA   | 2027    | 2027 | 0               | VC!I17295    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D17271   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E17271   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F17271   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G17271   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H17271   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I17271   |
| AHKFTA  | 2022    | 2022 | 12              | AKH!D17266   |
| AHKFTA  | 2023    | 2023 | 8               | AKH!E17266   |
| AHKFTA  | 2024    | 2024 | 8               | AKH!F17266   |
| AHKFTA  | 2025    | 2025 | 4               | AKH!G17266   |
| AHKFTA  | 2026    | 2026 | 4               | AKH!H17266   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I17266   |
| EVFTA   | 2022    | 2022 | 5               | EV-NK!D17296 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E17296 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F17296 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G17296 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H17296 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I17296 |
| UKVFTA  | 2022    | 2022 | 5               | UKV!D17295   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E17295   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F17295   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G17295   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H17295   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| UKVFTA | 2027    | 2027           | 0               | UKV!I17295     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D17389   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E17389   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F17389   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G17389   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H17389   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I17389   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J17389   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D17258 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E17258 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F17258 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G17258 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H17258 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I17258 |
| RCEP B | 2022    | 2022           | 0               | B!D17258       |
| RCEP B | 2023    | 2023           | 0               | B!E17258       |
| RCEP B | 2024    | 2024           | 0               | B!F17258       |
| RCEP B | 2025    | 2025           | 0               | B!G17258       |
| RCEP B | 2026    | 2026           | 0               | B!H17258       |
| RCEP B | 2027    | 2027           | 0               | B!I17258       |
| RCEP C | 2022    | 2022           | 0               | C!D17256       |
| RCEP C | 2023    | 2023           | 0               | C!E17256       |
| RCEP C | 2024    | 2024           | 0               | C!F17256       |
| RCEP C | 2025    | 2025           | 0               | C!G17256       |
| RCEP C | 2026    | 2026           | 0               | C!H17256       |
| RCEP C | 2027    | 2027           | 0               | C!I17256       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2022    | 2022 | 0               | D!D17255  |
| RCEP D | 2023    | 2023 | 0               | D!E17255  |
| RCEP D | 2024    | 2024 | 0               | D!F17255  |
| RCEP D | 2025    | 2025 | 0               | D!G17255  |
| RCEP D | 2026    | 2026 | 0               | D!H17255  |
| RCEP D | 2027    | 2027 | 0               | D!I17255  |
| RCEP E | 2022    | 2022 | 0               | E!D17259  |
| RCEP E | 2023    | 2023 | 0               | E!E17259  |
| RCEP E | 2024    | 2024 | 0               | E!F17259  |
| RCEP E | 2025    | 2025 | 0               | E!G17259  |
| RCEP E | 2026    | 2026 | 0               | E!H17259  |
| RCEP E | 2027    | 2027 | 0               | E!I17259  |
| RCEP F | 2022    | 2022 | 0               | F!D17258  |
| RCEP F | 2023    | 2023 | 0               | F!E17258  |
| RCEP F | 2024    | 2024 | 0               | F!F17258  |
| RCEP F | 2025    | 2025 | 0               | F!G17258  |
| RCEP F | 2026    | 2026 | 0               | F!H17258  |
| RCEP F | 2027    | 2027 | 0               | F!I17258  |
| VIFTA  | 2024    | 2024 | 16              | VI!F16185 |
| VIFTA  | 2025    | 2025 | 12              | VI!G16185 |
| VIFTA  | 2026    | 2026 | 8               | VI!H16185 |
| VIFTA  | 2027    | 2027 | 4               | VI!I16185 |

### 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 9004.10.00. 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 20% for 9004.10.00 was checked against BT2026 (cell BT2026!N17943), 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.