Vietnam Tariff Intelligence

Detalle del SA 9031.90.50

Código SA	9031.90.50
Descripción	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors / - Parts and accessories: / - - Of other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies
Unidad	chiếc/bộ
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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/90319050/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18249
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18249
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18249
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	0	0%	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!E17576
ATIGA	2022	2022	0	AT!E17505
ATIGA	2023	2023	0	AT!F17505
ATIGA	2024	2024	0	AT!G17505
ATIGA	2025	2025	0	AT!H17505
ATIGA	2026	2026	0	AT!I17505
ATIGA	2027	2027	0	AT!J17505
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17561
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17561
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17561
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17561

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17561
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17561
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17562
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17562
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17562
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17562
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17562
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17562
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17567
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17523
AIFTA	30/12/2022	2022	0	AI!F17519
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17519
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17519
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17519
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17519
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17519
VKFTA	2022	2022	0	VK!E17565
VKFTA	2023	2023	0	VK!F17565
VKFTA	2024	2024	0	VK!G17565
VKFTA	2025	2025	0	VK!H17565
VKFTA	2026	2026	0	VK!I17565
VKFTA	2027	2027	0	VK!J17565
VCFTA	2022	2022	0	VC!D17627
VCFTA	2023	2023	0	VC!E17627
VCFTA	2024	2024	0	VC!F17627
VCFTA	2025	2025	0	VC!G17627

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H17627
VCFTA	2027	2027	0	VC!I17627
VN-EAEU	2022	2022	0	EAV!D17603
VN-EAEU	2023	2023	0	EAV!E17603
VN-EAEU	2024	2024	0	EAV!F17603
VN-EAEU	2025	2025	0	EAV!G17603
VN-EAEU	2026	2026	0	EAV!H17603
VN-EAEU	2027	2027	0	EAV!I17603
AHKFTA	2022	2022	0	AKH!D17598
AHKFTA	2023	2023	0	AKH!E17598
AHKFTA	2024	2024	0	AKH!F17598
AHKFTA	2025	2025	0	AKH!G17598
AHKFTA	2026	2026	0	AKH!H17598
AHKFTA	2027	2027	0	AKH!I17598
EVFTA	2022	2022	0	EV-NK!D17628
EVFTA	2023	2023	0	EV-NK!E17628
EVFTA	2024	2024	0	EV-NK!F17628
EVFTA	2025	2025	0	EV-NK!G17628
EVFTA	2026	2026	0	EV-NK!H17628
EVFTA	2027	2027	0	EV-NK!I17628
UKVFTA	2022	2022	0	UKV!D17627
UKVFTA	2023	2023	0	UKV!E17627
UKVFTA	2024	2024	0	UKV!F17627
UKVFTA	2025	2025	0	UKV!G17627
UKVFTA	2026	2026	0	UKV!H17627
UKVFTA	2027	2027	0	UKV!I17627

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17721
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17721
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17721
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17721
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17721
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17721
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17721
RCEP A	2022	2022	0	RCEPT-A!D17590
RCEP A	2023	2023	0	RCEPT-A!E17590
RCEP A	2024	2024	0	RCEPT-A!F17590
RCEP A	2025	2025	0	RCEPT-A!G17590
RCEP A	2026	2026	0	RCEPT-A!H17590
RCEP A	2027	2027	0	RCEPT-A!I17590
RCEP B	2022	2022	0	B!D17590
RCEP B	2023	2023	0	B!E17590
RCEP B	2024	2024	0	B!F17590
RCEP B	2025	2025	0	B!G17590
RCEP B	2026	2026	0	B!H17590
RCEP B	2027	2027	0	B!I17590
RCEP C	2022	2022	0	C!D17588
RCEP C	2023	2023	0	C!E17588
RCEP C	2024	2024	0	C!F17588
RCEP C	2025	2025	0	C!G17588
RCEP C	2026	2026	0	C!H17588
RCEP C	2027	2027	0	C!I17588
RCEP D	2022	2022	0	D!D17587

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E17587
RCEP D	2024	2024	0	D!F17587
RCEP D	2025	2025	0	D!G17587
RCEP D	2026	2026	0	D!H17587
RCEP D	2027	2027	0	D!I17587
RCEP E	2022	2022	0	E!D17591
RCEP E	2023	2023	0	E!E17591
RCEP E	2024	2024	0	E!F17591
RCEP E	2025	2025	0	E!G17591
RCEP E	2026	2026	0	E!H17591
RCEP E	2027	2027	0	E!I17591
RCEP F	2022	2022	0	F!D17590
RCEP F	2023	2023	0	F!E17590
RCEP F	2024	2024	0	F!F17590
RCEP F	2025	2025	0	F!G17590
RCEP F	2026	2026	0	F!H17590
RCEP F	2027	2027	0	F!I17590
VIFTA	2024	2024	0	VI!F16491
VIFTA	2025	2025	0	VI!G16491
VIFTA	2026	2026	0	VI!H16491
VIFTA	2027	2027	0	VI!I16491

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 9031.90 has 4 lines; 9031.90.50 is distinguished from its siblings by: Of other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies.	9031.90.30 Parts and accessories including printed circuit assemblies of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers; 9031.90.40 Of optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies; 9031.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9031.90.50 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9031.90.50	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 9031.90.50. 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 0% for 9031.90.50 was checked against BT2026 (cell BT2026!N18249), 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.