Vietnam Tariff Intelligence

# Detalle del SA 9614.00.90

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|---|---|
| **Código SA** | 9614.00.90 |
| **Descripción** | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof / - Other |
| **Unidad** | chiếc |
| **Generado** | 04/11/2026 10:38:19 |
| **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/96140090/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 37.5 | 37,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18957 |
| Preferencial (NMF) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N18957 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18957 |
| 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 | 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 |
| 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 | 5 | 5% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 12,5 | 12,5% | 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) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 13,6 | 13,6% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 17.5 | 17,5% | 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!E18227 |
| ATIGA | 2022 | 2022 | 0 | AT!E18156 |
| ATIGA | 2023 | 2023 | 0 | AT!F18156 |
| ATIGA | 2024 | 2024 | 0 | AT!G18156 |
| ATIGA | 2025 | 2025 | 0 | AT!H18156 |
| ATIGA | 2026 | 2026 | 0 | AT!I18156 |
| ATIGA | 2027 | 2027 | 0 | AT!J18156 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E18212 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F18212 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G18212 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H18212 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I18212 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J18212 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E18213 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F18213 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G18213 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H18213 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I18213 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J18213 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F18218 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H18175 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F18170 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G18170 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H18170 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I18170 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J18170 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K18170 |
| VKFTA | 2022 | 2022 | 0 | VK!E18218 |
| VKFTA | 2023 | 2023 | 0 | VK!F18218 |
| VKFTA | 2024 | 2024 | 0 | VK!G18218 |
| VKFTA | 2025 | 2025 | 0 | VK!H18218 |
| VKFTA | 2026 | 2026 | 0 | VK!I18218 |
| VKFTA | 2027 | 2027 | 0 | VK!J18218 |
| VCFTA | 2022 | 2022 | 5 | VC!D18282 |
| VCFTA | 2023 | 2023 | 3 | VC!E18282 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 0 | VC!F18282 |
| VCFTA | 2025 | 2025 | 0 | VC!G18282 |
| VCFTA | 2026 | 2026 | 0 | VC!H18282 |
| VCFTA | 2027 | 2027 | 0 | VC!I18282 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D18256 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E18256 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F18256 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G18256 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H18256 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I18256 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D18249 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E18249 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F18249 |
| AHKFTA | 2025 | 2025 | 5 | AKH!G18249 |
| AHKFTA | 2026 | 2026 | 5 | AKH!H18249 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I18249 |
| EVFTA | 2022 | 2022 | 6,2 | EV-NK!D18279 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E18279 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F18279 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G18279 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H18279 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I18279 |
| UKVFTA | 2022 | 2022 | 6,2 | UKV!D18278 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E18278 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F18278 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G18278 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H18278 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I18278 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D18372 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E18372 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F18372 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G18372 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H18372 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I18372 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J18372 |
| RCEP A | 2022 | 2022 | 22,5 | RCEPT-A!D18243 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E18243 |
| RCEP A | 2024 | 2024 | 17,5 | RCEPT-A!F18243 |
| RCEP A | 2025 | 2025 | 15 | RCEPT-A!G18243 |
| RCEP A | 2026 | 2026 | 12,5 | RCEPT-A!H18243 |
| RCEP A | 2027 | 2027 | 10 | RCEPT-A!I18243 |
| RCEP B | 2022 | 2022 | 22,5 | B!D18243 |
| RCEP B | 2023 | 2023 | 20 | B!E18243 |
| RCEP B | 2024 | 2024 | 17,5 | B!F18243 |
| RCEP B | 2025 | 2025 | 15 | B!G18243 |
| RCEP B | 2026 | 2026 | 12,5 | B!H18243 |
| RCEP B | 2027 | 2027 | 10 | B!I18243 |
| RCEP C | 2022 | 2022 | 22,5 | C!D18241 |
| RCEP C | 2023 | 2023 | 20 | C!E18241 |
| RCEP C | 2024 | 2024 | 17,5 | C!F18241 |
| RCEP C | 2025 | 2025 | 15 | C!G18241 |
| RCEP C | 2026 | 2026 | 12,5 | C!H18241 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 10 | C!I18241 |
| RCEP D | 2022 | 2022 | 22,7 | D!D18240 |
| RCEP D | 2023 | 2023 | 20,5 | D!E18240 |
| RCEP D | 2024 | 2024 | 18,2 | D!F18240 |
| RCEP D | 2025 | 2025 | 15,9 | D!G18240 |
| RCEP D | 2026 | 2026 | 13,6 | D!H18240 |
| RCEP D | 2027 | 2027 | 11,4 | D!I18240 |
| RCEP E | 2022 | 2022 | 22,5 | E!D18245 |
| RCEP E | 2023 | 2023 | 20 | E!E18245 |
| RCEP E | 2024 | 2024 | 17,5 | E!F18245 |
| RCEP E | 2025 | 2025 | 15 | E!G18245 |
| RCEP E | 2026 | 2026 | 12,5 | E!H18245 |
| RCEP E | 2027 | 2027 | 10 | E!I18245 |
| RCEP F | 2022 | 2022 | 22,5 | F!D18243 |
| RCEP F | 2023 | 2023 | 20 | F!E18243 |
| RCEP F | 2024 | 2024 | 17,5 | F!F18243 |
| RCEP F | 2025 | 2025 | 15 | F!G18243 |
| RCEP F | 2026 | 2026 | 12,5 | F!H18243 |
| RCEP F | 2027 | 2027 | 10 | F!I18243 |
| VIFTA | 2024 | 2024 | 22.5 | VI!F17099 |
| VIFTA | 2025 | 2025 | 20 | VI!G17099 |
| VIFTA | 2026 | 2026 | 17.5 | VI!H17099 |
| VIFTA | 2027 | 2027 | 15 | VI!I17099 |

## 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 |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 9614.00 has 2 lines; 9614.00.90 is distinguished from its siblings by: Other. | 9614.00.10 Roughly shaped blocks of wood or root for the manufacture of pipes | 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 9614.00.90. 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 25% for 9614.00.90 was checked against BT2026 (cell BT2026!N18957), 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.