

Detalle del SA 0714.90.19

Código SA	0714.90.19
Descripción	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith / - Other: / - - Sago pith: / - - - Other
Unidad	kg
Generado	30/10/2026 11:41:29
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://mail.vietnamtariff.com/hs-code/07149019/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1215
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N1215
IVA	*5/8/10	* / 5 / 8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1215
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
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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(-LA, KR)	0% (excepto LA, KR)	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	10	10%	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!E1208
ATIGA	2022	2022	0	AT!E1209
ATIGA	2023	2023	0	AT!F1209
ATIGA	2024	2024	0	AT!G1209
ATIGA	2025	2025	0	AT!H1209
ATIGA	2026	2026	0	AT!I1209
ATIGA	2027	2027	0	AT!J1209
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1211
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1211
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1211
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1211

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1211
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1211
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1213
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1213
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1213
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1213
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1213
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1213
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1215
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1211
AIFTA	30/12/2022	2022	0	AI!F1211
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1211
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1211
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1211
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1211
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1211
VKFTA	2022	2022	0	VK!E1209
VKFTA	2023	2023	0	VK!F1209
VKFTA	2024	2024	0	VK!G1209
VKFTA	2025	2025	0	VK!H1209
VKFTA	2026	2026	0	VK!I1209
VKFTA	2027	2027	0	VK!J1209
VCFTA	2022	2022	2	VC!D1220
VCFTA	2023	2023	1	VC!E1220
VCFTA	2024	2024	0	VC!F1220
VCFTA	2025	2025	0	VC!G1220

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H1220
VCFTA	2027	2027	0	VC!I1220
VN-EAEU	2022	2022	0	EAV!D1217
VN-EAEU	2023	2023	0	EAV!E1217
VN-EAEU	2024	2024	0	EAV!F1217
VN-EAEU	2025	2025	0	EAV!G1217
VN-EAEU	2026	2026	0	EAV!H1217
VN-EAEU	2027	2027	0	EAV!I1217
AHKFTA	2022	2022	0	AKH!D1227
AHKFTA	2023	2023	0	AKH!E1227
AHKFTA	2024	2024	0	AKH!F1227
AHKFTA	2025	2025	0	AKH!G1227
AHKFTA	2026	2026	0	AKH!H1227
AHKFTA	2027	2027	0	AKH!I1227
EVFTA	2022	2022	5	EV-NK!D1210
EVFTA	2023	2023	3,3	EV-NK!E1210
EVFTA	2024	2024	1,6	EV-NK!F1210
EVFTA	2025	2025	0	EV-NK!G1210
EVFTA	2026	2026	0	EV-NK!H1210
EVFTA	2027	2027	0	EV-NK!I1210
UKVFTA	2022	2022	5	UKV!D1212
UKVFTA	2023	2023	3,3	UKV!E1212
UKVFTA	2024	2024	1,6	UKV!F1212
UKVFTA	2025	2025	0	UKV!G1212
UKVFTA	2026	2026	0	UKV!H1212
UKVFTA	2027	2027	0	UKV!I1212

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1210
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1210
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1210
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1210
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1210
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1210
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1210
RCEP A	2022	2022	0	RCEPT-A!D1213
RCEP A	2023	2023	0	RCEPT-A!E1213
RCEP A	2024	2024	0	RCEPT-A!F1213
RCEP A	2025	2025	0	RCEPT-A!G1213
RCEP A	2026	2026	0	RCEPT-A!H1213
RCEP A	2027	2027	0	RCEPT-A!I1213
RCEP B	2022	2022	0	B!D1213
RCEP B	2023	2023	0	B!E1213
RCEP B	2024	2024	0	B!F1213
RCEP B	2025	2025	0	B!G1213
RCEP B	2026	2026	0	B!H1213
RCEP B	2027	2027	0	B!I1213
RCEP C	2022	2022	0	C!D1213
RCEP C	2023	2023	0	C!E1213
RCEP C	2024	2024	0	C!F1213
RCEP C	2025	2025	0	C!G1213
RCEP C	2026	2026	0	C!H1213
RCEP C	2027	2027	0	C!I1213
RCEP D	2022	2022	0	D!D1213

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E1213
RCEP D	2024	2024	0	D!F1213
RCEP D	2025	2025	0	D!G1213
RCEP D	2026	2026	0	D!H1213
RCEP D	2027	2027	0	D!I1213
RCEP E	2022	2022	0	E!D1214
RCEP E	2023	2023	0	E!E1214
RCEP E	2024	2024	0	E!F1214
RCEP E	2025	2025	0	E!G1214
RCEP E	2026	2026	0	E!H1214
RCEP E	2027	2027	0	E!I1214
RCEP F	2022	2022	0	F!D1213
RCEP F	2023	2023	0	F!E1213
RCEP F	2024	2024	0	F!F1213
RCEP F	2025	2025	0	F!G1213
RCEP F	2026	2026	0	F!H1213
RCEP F	2027	2027	0	F!I1213
VIFTA	2024	2024	10	VI!F1164
VIFTA	2025	2025	10	VI!G1164
VIFTA	2026	2026	10	VI!H1164
VIFTA	2027	2027	10	VI!I1164

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0714.90 has 4 lines; 0714.90.19 is distinguished from its siblings by: Other.	0714.90.11 Frozen; 0714.90.91 Frozen; 0714.90.99 Other	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 "*5/8/10".		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 0714.90.19. 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 10% for 0714.90.19 was checked against BT2026 (cell BT2026!N1215), 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 hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)

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.