

Detalle del SA 1108.19.90

Código SA	1108.19.90
Descripción	Starches; inulin / - Starches: / - - Other starches: / - - - Other
Unidad	kg
Generado	31/10/2026 13:22:07
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/11081990/

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!K1631
Preferencial (NMF)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1631
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1631
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(-KR)	0% (excepto 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
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
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

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
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
EVFTA	2,5	2,5%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2,5%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E1625
ATIGA	2022	2022	0	AT!E1626
ATIGA	2023	2023	0	AT!F1626
ATIGA	2024	2024	0	AT!G1626
ATIGA	2025	2025	0	AT!H1626
ATIGA	2026	2026	0	AT!I1626
ATIGA	2027	2027	0	AT!J1626
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1628
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1628
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1628

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1628
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1628
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1628
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1630
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1630
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1630
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1630
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1630
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1630
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1632
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1628
AIFTA	30/12/2022	2022	0	AI!F1628
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1628
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1628
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1628
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1628
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1628
VKFTA	2022	2022	0	VK!E1626
VKFTA	2023	2023	0	VK!F1626
VKFTA	2024	2024	0	VK!G1626
VKFTA	2025	2025	0	VK!H1626
VKFTA	2026	2026	0	VK!I1626
VKFTA	2027	2027	0	VK!J1626
VCFTA	2022	2022	4	VC!D1639
VCFTA	2023	2023	2	VC!E1639
VCFTA	2024	2024	0	VC!F1639

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2025	2025	0	VC!G1639
VCFTA	2026	2026	0	VC!H1639
VCFTA	2027	2027	0	VC!I1639
VN-EAEU	2022	2022	0	EAV!D1636
VN-EAEU	2023	2023	0	EAV!E1636
VN-EAEU	2024	2024	0	EAV!F1636
VN-EAEU	2025	2025	0	EAV!G1636
VN-EAEU	2026	2026	0	EAV!H1636
VN-EAEU	2027	2027	0	EAV!I1636
AHKFTA	2022	2022	12	AKH!D1644
AHKFTA	2023	2023	8	AKH!E1644
AHKFTA	2024	2024	8	AKH!F1644
AHKFTA	2025	2025	4	AKH!G1644
AHKFTA	2026	2026	4	AKH!H1644
AHKFTA	2027	2027	0	AKH!I1644
EVFTA	2022	2022	12,5	EV-NK!D1627
EVFTA	2023	2023	10	EV-NK!E1627
EVFTA	2024	2024	7,5	EV-NK!F1627
EVFTA	2025	2025	5	EV-NK!G1627
EVFTA	2026	2026	2,5	EV-NK!H1627
EVFTA	2027	2027	0	EV-NK!I1627
UKVFTA	2022	2022	12,5	UKV!D1629
UKVFTA	2023	2023	10	UKV!E1629
UKVFTA	2024	2024	7,5	UKV!F1629
UKVFTA	2025	2025	5	UKV!G1629
UKVFTA	2026	2026	2,5	UKV!H1629

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2027	2027	0	UKV!I1629
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1627
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1627
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1627
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1627
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1627
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1627
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1627
RCEP A	2022	2022	0	RCEPT-A!D1630
RCEP A	2023	2023	0	RCEPT-A!E1630
RCEP A	2024	2024	0	RCEPT-A!F1630
RCEP A	2025	2025	0	RCEPT-A!G1630
RCEP A	2026	2026	0	RCEPT-A!H1630
RCEP A	2027	2027	0	RCEPT-A!I1630
RCEP B	2022	2022	0	B!D1630
RCEP B	2023	2023	0	B!E1630
RCEP B	2024	2024	0	B!F1630
RCEP B	2025	2025	0	B!G1630
RCEP B	2026	2026	0	B!H1630
RCEP B	2027	2027	0	B!I1630
RCEP C	2022	2022	0	C!D1630
RCEP C	2023	2023	0	C!E1630
RCEP C	2024	2024	0	C!F1630
RCEP C	2025	2025	0	C!G1630
RCEP C	2026	2026	0	C!H1630
RCEP C	2027	2027	0	C!I1630

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2022	2022	0	D!D1630
RCEP D	2023	2023	0	D!E1630
RCEP D	2024	2024	0	D!F1630
RCEP D	2025	2025	0	D!G1630
RCEP D	2026	2026	0	D!H1630
RCEP D	2027	2027	0	D!I1630
RCEP E	2022	2022	0	E!D1632
RCEP E	2023	2023	0	E!E1632
RCEP E	2024	2024	0	E!F1632
RCEP E	2025	2025	0	E!G1632
RCEP E	2026	2026	0	E!H1632
RCEP E	2027	2027	0	E!I1632
RCEP F	2022	2022	0	F!D1630
RCEP F	2023	2023	0	F!E1630
RCEP F	2024	2024	0	F!F1630
RCEP F	2025	2025	0	F!G1630
RCEP F	2026	2026	0	F!H1630
RCEP F	2027	2027	0	F!I1630
VIFTA	2024	2024	18	VI!F1545
VIFTA	2025	2025	16	VI!G1545
VIFTA	2026	2026	14	VI!H1545
VIFTA	2027	2027	12	VI!I1545

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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrumento citado en la fuente; vigencia no verificada
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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1108.19 has 2 lines; 1108.19.90 is distinguished from its siblings by: Other.	1108.19.10 Sago	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 1108.19.90. 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 20% for 1108.19.90 was checked against BT2026 (cell BT2026!N1631), 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)

DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)

HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)

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.