Vietnam Tariff Intelligence

# Detalle del SA 1901.90.49

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|---|---|
| **Código SA** | 1901.90.49 |
| **Descripción** | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included / - Other: / - - Other soya-based preparations: / - - - In other forms |
| **Unidad** | kg |
| **Generado** | 11/11/2026 14:01:40 |
| **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/19019049/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 27 | 27% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2403 |
| Preferencial (NMF) | 18 | 18% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2403 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2403 |
| 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 |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/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 |
| 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 |
| 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 |
| AIFTA | 5 | 5% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AKFTA | 5 | 5% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VKFTA | 5 | 5% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 16,7 | 16,7% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 16,7 | 16,7% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo F) | 16,7 | 16,7% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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 |
| RCEP (Anexo C) | 18,8 | 18,8% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AHKFTA | 25 | 25% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 25 | 25% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 25 | 25% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 25 | 25% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E2402 |
| ATIGA | 2022 | 2022 | 0 | AT!E2363 |
| ATIGA | 2023 | 2023 | 0 | AT!F2363 |
| ATIGA | 2024 | 2024 | 0 | AT!G2363 |
| ATIGA | 2025 | 2025 | 0 | AT!H2363 |
| ATIGA | 2026 | 2026 | 0 | AT!I2363 |
| ATIGA | 2027 | 2027 | 0 | AT!J2363 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E2401 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2401 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2401 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2401 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2401 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2401 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E2403 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F2403 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2403 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2403 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2403 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2403 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F2405 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2369 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F2365 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G2365 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H2365 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I2365 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J2365 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K2365 |
| VKFTA | 2022 | 2022 | 5 | VK!E2365 |
| VKFTA | 2023 | 2023 | 5 | VK!F2365 |
| VKFTA | 2024 | 2024 | 5 | VK!G2365 |
| VKFTA | 2025 | 2025 | 5 | VK!H2365 |
| VKFTA | 2026 | 2026 | 5 | VK!I2365 |
| VKFTA | 2027 | 2027 | 5 | VK!J2365 |
| VCFTA | 2022 | 2022 | 5 | VC!D2412 |
| VCFTA | 2023 | 2023 | 3 | VC!E2412 |
| VCFTA | 2024 | 2024 | 0 | VC!F2412 |
| VCFTA | 2025 | 2025 | 0 | VC!G2412 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H2412 |
| VCFTA | 2027 | 2027 | 0 | VC!I2412 |
| VN-EAEU | 2022 | 2022 | 5,5 | EAV!D2405 |
| VN-EAEU | 2023 | 2023 | 3,6 | EAV!E2405 |
| VN-EAEU | 2024 | 2024 | 1,8 | EAV!F2405 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2405 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2405 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2405 |
| AHKFTA | 2022 | 2022 | 25 | AKH!D2417 |
| AHKFTA | 2023 | 2023 | 25 | AKH!E2417 |
| AHKFTA | 2024 | 2024 | 25 | AKH!F2417 |
| AHKFTA | 2025 | 2025 | 25 | AKH!G2417 |
| AHKFTA | 2026 | 2026 | 25 | AKH!H2417 |
| AHKFTA | 2027 | 2027 | 25 | AKH!I2417 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D2388 |
| EVFTA | 2023 | 2023 | 10 | EV-NK!E2388 |
| EVFTA | 2024 | 2024 | 7,5 | EV-NK!F2388 |
| EVFTA | 2025 | 2025 | 5 | EV-NK!G2388 |
| EVFTA | 2026 | 2026 | 2,5 | EV-NK!H2388 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I2388 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D2390 |
| UKVFTA | 2023 | 2023 | 10 | UKV!E2390 |
| UKVFTA | 2024 | 2024 | 7,5 | UKV!F2390 |
| UKVFTA | 2025 | 2025 | 5 | UKV!G2390 |
| UKVFTA | 2026 | 2026 | 2,5 | UKV!H2390 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I2390 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 6,6 | CPTPP!D2384 |
| CPTPP | (II) | 2022 (DERIVED) | 3,3 | CPTPP!E2384 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F2384 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G2384 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H2384 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I2384 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J2384 |
| RCEP A | 2022 | 2022 | 23,3 | RCEPT-A!D2407 |
| RCEP A | 2023 | 2023 | 21,7 | RCEPT-A!E2407 |
| RCEP A | 2024 | 2024 | 20 | RCEPT-A!F2407 |
| RCEP A | 2025 | 2025 | 18,3 | RCEPT-A!G2407 |
| RCEP A | 2026 | 2026 | 16,7 | RCEPT-A!H2407 |
| RCEP A | 2027 | 2027 | 15 | RCEPT-A!I2407 |
| RCEP B | 2022 | 2022 | 23,3 | B!D2407 |
| RCEP B | 2023 | 2023 | 21,7 | B!E2407 |
| RCEP B | 2024 | 2024 | 20 | B!F2407 |
| RCEP B | 2025 | 2025 | 18,3 | B!G2407 |
| RCEP B | 2026 | 2026 | 16,7 | B!H2407 |
| RCEP B | 2027 | 2027 | 15 | B!I2407 |
| RCEP C | 2022 | 2022 | 23,8 | C!D2407 |
| RCEP C | 2023 | 2023 | 22,5 | C!E2407 |
| RCEP C | 2024 | 2024 | 21,3 | C!F2407 |
| RCEP C | 2025 | 2025 | 20 | C!G2407 |
| RCEP C | 2026 | 2026 | 18,8 | C!H2407 |
| RCEP C | 2027 | 2027 | 17,5 | C!I2407 |
| RCEP D | 2022 | 2022 | 25 | D!D2407 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 25 | D!E2407 |
| RCEP D | 2024 | 2024 | 25 | D!F2407 |
| RCEP D | 2025 | 2025 | 25 | D!G2407 |
| RCEP D | 2026 | 2026 | 25 | D!H2407 |
| RCEP D | 2027 | 2027 | 25 | D!I2407 |
| RCEP E | 2022 | 2022 | 25 | E!D2410 |
| RCEP E | 2023 | 2023 | 25 | E!E2410 |
| RCEP E | 2024 | 2024 | 25 | E!F2410 |
| RCEP E | 2025 | 2025 | 25 | E!G2410 |
| RCEP E | 2026 | 2026 | 25 | E!H2410 |
| RCEP E | 2027 | 2027 | 25 | E!I2410 |
| RCEP F | 2022 | 2022 | 23,3 | F!D2407 |
| RCEP F | 2023 | 2023 | 21,7 | F!E2407 |
| RCEP F | 2024 | 2024 | 20 | F!F2407 |
| RCEP F | 2025 | 2025 | 18,3 | F!G2407 |
| RCEP F | 2026 | 2026 | 16,7 | F!H2407 |
| RCEP F | 2027 | 2027 | 15 | F!I2407 |
| VIFTA | 2024 | 2024 | 25 | VI!F2244 |
| VIFTA | 2025 | 2025 | 25 | VI!G2244 |
| VIFTA | 2026 | 2026 | 25 | VI!H2244 |
| VIFTA | 2027 | 2027 | 25 | VI!I2244 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Anexo C) 18,8%, AHKFTA 25%, RCEP (Anexo D) 25%, RCEP (Anexo E) 25%, VIFTA 25%: the preferential rate is equal to or higher than the MFN rate (18%) in the source tariff – claiming the FTA brings no saving. | MFN 18% | | 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 1901.90 has 10 lines; 1901.90.49 is distinguished from its siblings by: In other forms. | 1901.90.11 Medical foods; 1901.90.19 Other; 1901.90.20 Malt extract; 1901.90.31 Filled milk; 1901.90.32 Other, containing cocoa powder; 1901.90.39 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 "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 1901.90.49. 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 18% for 1901.90.49 was checked against BT2026 (cell BT2026!N2403), 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.