Vietnam Tariff Intelligence

# Detalle del SA 1905.40.10

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|---|---|
| **Código SA** | 1905.40.10 |
| **Descripción** | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products / - Rusks, toasted bread and similar toasted products: / - - Not containing added sugar, honey, eggs, fats, cheese or fruit |
| **Unidad** | kg |
| **Generado** | 10/11/2026 04:23:32 |
| **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/19054010/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 60 | 60% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2448 |
| Preferencial (NMF) | 40 | 40% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2448 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2448 |
| 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 |
| 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 |
| 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 |
| VCFTA | 3 | 3% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Anexo C) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 21,8 | 21,8% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AHKFTA | 40 | 40% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/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 |
| VIFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E2451 |
| ATIGA | 2022 | 2022 | 0 | AT!E2412 |
| ATIGA | 2023 | 2023 | 0 | AT!F2412 |
| ATIGA | 2024 | 2024 | 0 | AT!G2412 |
| ATIGA | 2025 | 2025 | 0 | AT!H2412 |
| ATIGA | 2026 | 2026 | 0 | AT!I2412 |
| ATIGA | 2027 | 2027 | 0 | AT!J2412 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E2450 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2450 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2450 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2450 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2450 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2450 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E2452 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F2452 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2452 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2452 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2452 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2452 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2454 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2418 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F2414 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G2414 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H2414 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I2414 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J2414 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K2414 |
| VKFTA | 2022 | 2022 | 0 | VK!E2414 |
| VKFTA | 2023 | 2023 | 0 | VK!F2414 |
| VKFTA | 2024 | 2024 | 0 | VK!G2414 |
| VKFTA | 2025 | 2025 | 0 | VK!H2414 |
| VKFTA | 2026 | 2026 | 0 | VK!I2414 |
| VKFTA | 2027 | 2027 | 0 | VK!J2414 |
| VCFTA | 2022 | 2022 | 14 | VC!D2461 |
| VCFTA | 2023 | 2023 | 11 | VC!E2461 |
| VCFTA | 2024 | 2024 | 9 | VC!F2461 |
| VCFTA | 2025 | 2025 | 6 | VC!G2461 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 3 | VC!H2461 |
| VCFTA | 2027 | 2027 | 0 | VC!I2461 |
| VN-EAEU | 2022 | 2022 | 10,9 | EAV!D2454 |
| VN-EAEU | 2023 | 2023 | 7,3 | EAV!E2454 |
| VN-EAEU | 2024 | 2024 | 3,6 | EAV!F2454 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2454 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2454 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2454 |
| AHKFTA | 2022 | 2022 | 40 | AKH!D2466 |
| AHKFTA | 2023 | 2023 | 40 | AKH!E2466 |
| AHKFTA | 2024 | 2024 | 40 | AKH!F2466 |
| AHKFTA | 2025 | 2025 | 40 | AKH!G2466 |
| AHKFTA | 2026 | 2026 | 40 | AKH!H2466 |
| AHKFTA | 2027 | 2027 | 40 | AKH!I2466 |
| EVFTA | 2022 | 2022 | 20 | EV-NK!D2437 |
| EVFTA | 2023 | 2023 | 13,3 | EV-NK!E2437 |
| EVFTA | 2024 | 2024 | 6,6 | EV-NK!F2437 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G2437 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H2437 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I2437 |
| UKVFTA | 2022 | 2022 | 20 | UKV!D2439 |
| UKVFTA | 2023 | 2023 | 13,3 | UKV!E2439 |
| UKVFTA | 2024 | 2024 | 6,6 | UKV!F2439 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G2439 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H2439 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I2439 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D2433 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E2433 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F2433 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G2433 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H2433 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I2433 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J2433 |
| RCEP A | 2022 | 2022 | 36 | RCEPT-A!D2456 |
| RCEP A | 2023 | 2023 | 32 | RCEPT-A!E2456 |
| RCEP A | 2024 | 2024 | 28 | RCEPT-A!F2456 |
| RCEP A | 2025 | 2025 | 24 | RCEPT-A!G2456 |
| RCEP A | 2026 | 2026 | 20 | RCEPT-A!H2456 |
| RCEP A | 2027 | 2027 | 16 | RCEPT-A!I2456 |
| RCEP B | 2022 | 2022 | 36 | B!D2456 |
| RCEP B | 2023 | 2023 | 32 | B!E2456 |
| RCEP B | 2024 | 2024 | 28 | B!F2456 |
| RCEP B | 2025 | 2025 | 24 | B!G2456 |
| RCEP B | 2026 | 2026 | 20 | B!H2456 |
| RCEP B | 2027 | 2027 | 16 | B!I2456 |
| RCEP C | 2022 | 2022 | 36 | C!D2456 |
| RCEP C | 2023 | 2023 | 32 | C!E2456 |
| RCEP C | 2024 | 2024 | 28 | C!F2456 |
| RCEP C | 2025 | 2025 | 24 | C!G2456 |
| RCEP C | 2026 | 2026 | 20 | C!H2456 |
| RCEP C | 2027 | 2027 | 16 | C!I2456 |
| RCEP D | 2022 | 2022 | 36,4 | D!D2456 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 32,7 | D!E2456 |
| RCEP D | 2024 | 2024 | 29,1 | D!F2456 |
| RCEP D | 2025 | 2025 | 25,5 | D!G2456 |
| RCEP D | 2026 | 2026 | 21,8 | D!H2456 |
| RCEP D | 2027 | 2027 | 18,2 | D!I2456 |
| RCEP E | 2022 | 2022 | 36 | E!D2459 |
| RCEP E | 2023 | 2023 | 32 | E!E2459 |
| RCEP E | 2024 | 2024 | 28 | E!F2459 |
| RCEP E | 2025 | 2025 | 24 | E!G2459 |
| RCEP E | 2026 | 2026 | 20 | E!H2459 |
| RCEP E | 2027 | 2027 | 16 | E!I2459 |
| RCEP F | 2022 | 2022 | 36 | F!D2456 |
| RCEP F | 2023 | 2023 | 32 | F!E2456 |
| RCEP F | 2024 | 2024 | 28 | F!F2456 |
| RCEP F | 2025 | 2025 | 24 | F!G2456 |
| RCEP F | 2026 | 2026 | 20 | F!H2456 |
| RCEP F | 2027 | 2027 | 16 | F!I2456 |
| VIFTA | 2024 | 2024 | * | VI!F2289 |
| VIFTA | 2025 | 2025 | * | VI!G2289 |
| VIFTA | 2026 | 2026 | * | VI!H2289 |
| VIFTA | 2027 | 2027 | * | VI!I2289 |

## Asesoría y advertencias

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving. | MFN 40% | | 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 1905.40 has 2 lines; 1905.40.10 is distinguished from its siblings by: Not containing added sugar, honey, eggs, fats, cheese or fruit. | 1905.40.90 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 1905.40.10. 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 40% for 1905.40.10 was checked against BT2026 (cell BT2026!N2448), 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 |
|---|
| HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021) |

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.