Vietnam Tariff Intelligence

# Detalle del SA 2306.60.90

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|---|---|
| **Código SA** | 2306.60.90 |
| **Descripción** | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05 / - Of palm nuts or kernels: / - - Other |
| **Unidad** | kg |
| **Generado** | 11/11/2026 14:32:04 |
| **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/23066090/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2903 |
| Preferencial (NMF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2903 |
| IVA | 5/8/10 | 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2903 |
| 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 |
| 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 | 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 |
| 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 | 0 | 0% | 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!E2889 |
| ATIGA | 2022 | 2022 | 0 | AT!E2850 |
| ATIGA | 2023 | 2023 | 0 | AT!F2850 |
| ATIGA | 2024 | 2024 | 0 | AT!G2850 |
| ATIGA | 2025 | 2025 | 0 | AT!H2850 |
| ATIGA | 2026 | 2026 | 0 | AT!I2850 |
| ATIGA | 2027 | 2027 | 0 | AT!J2850 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E2888 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2888 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2888 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2888 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2888 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2888 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E2892 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F2892 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2892 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2892 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2892 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2892 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2892 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2856 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F2852 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G2852 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H2852 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I2852 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J2852 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K2852 |
| VKFTA | 2022 | 2022 | 0 | VK!E2852 |
| VKFTA | 2023 | 2023 | 0 | VK!F2852 |
| VKFTA | 2024 | 2024 | 0 | VK!G2852 |
| VKFTA | 2025 | 2025 | 0 | VK!H2852 |
| VKFTA | 2026 | 2026 | 0 | VK!I2852 |
| VKFTA | 2027 | 2027 | 0 | VK!J2852 |
| VCFTA | 2022 | 2022 | 0 | VC!D2899 |
| VCFTA | 2023 | 2023 | 0 | VC!E2899 |
| VCFTA | 2024 | 2024 | 0 | VC!F2899 |
| VCFTA | 2025 | 2025 | 0 | VC!G2899 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H2899 |
| VCFTA | 2027 | 2027 | 0 | VC!I2899 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D2896 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E2896 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F2896 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2896 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2896 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2896 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D2904 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E2904 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F2904 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G2904 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H2904 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I2904 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D2875 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E2875 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F2875 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G2875 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H2875 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I2875 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D2877 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E2877 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F2877 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G2877 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H2877 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I2877 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D2873 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E2873 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F2873 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G2873 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H2873 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I2873 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J2873 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D2896 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E2896 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F2896 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G2896 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H2896 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I2896 |
| RCEP B | 2022 | 2022 | 0 | B!D2896 |
| RCEP B | 2023 | 2023 | 0 | B!E2896 |
| RCEP B | 2024 | 2024 | 0 | B!F2896 |
| RCEP B | 2025 | 2025 | 0 | B!G2896 |
| RCEP B | 2026 | 2026 | 0 | B!H2896 |
| RCEP B | 2027 | 2027 | 0 | B!I2896 |
| RCEP C | 2022 | 2022 | 0 | C!D2896 |
| RCEP C | 2023 | 2023 | 0 | C!E2896 |
| RCEP C | 2024 | 2024 | 0 | C!F2896 |
| RCEP C | 2025 | 2025 | 0 | C!G2896 |
| RCEP C | 2026 | 2026 | 0 | C!H2896 |
| RCEP C | 2027 | 2027 | 0 | C!I2896 |
| RCEP D | 2022 | 2022 | 0 | D!D2896 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E2896 |
| RCEP D | 2024 | 2024 | 0 | D!F2896 |
| RCEP D | 2025 | 2025 | 0 | D!G2896 |
| RCEP D | 2026 | 2026 | 0 | D!H2896 |
| RCEP D | 2027 | 2027 | 0 | D!I2896 |
| RCEP E | 2022 | 2022 | 0 | E!D2899 |
| RCEP E | 2023 | 2023 | 0 | E!E2899 |
| RCEP E | 2024 | 2024 | 0 | E!F2899 |
| RCEP E | 2025 | 2025 | 0 | E!G2899 |
| RCEP E | 2026 | 2026 | 0 | E!H2899 |
| RCEP E | 2027 | 2027 | 0 | E!I2899 |
| RCEP F | 2022 | 2022 | 0 | F!D2896 |
| RCEP F | 2023 | 2023 | 0 | F!E2896 |
| RCEP F | 2024 | 2024 | 0 | F!F2896 |
| RCEP F | 2025 | 2025 | 0 | F!G2896 |
| RCEP F | 2026 | 2026 | 0 | F!H2896 |
| RCEP F | 2027 | 2027 | 0 | F!I2896 |
| VIFTA | 2024 | 2024 | 0 | VI!F2700 |
| VIFTA | 2025 | 2025 | 0 | VI!G2700 |
| VIFTA | 2026 | 2026 | 0 | VI!H2700 |
| VIFTA | 2027 | 2027 | 0 | VI!I2700 |

## Asesoría y advertencias

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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 |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 2306.60 has 2 lines; 2306.60.90 is distinguished from its siblings by: Other. | 2306.60.10 Ground or in the form of pellets | 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 2306.60.90. 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 0% for 2306.60.90 was checked against BT2026 (cell BT2026!N2903), 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 |
|---|
| 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.