

Detalle del SA 2807.00.90

|                        |                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 2807.00.90                                                                                                                                    |
| Descripción            | Sulphuric acid; oleum / - Other                                                                                                               |
| Unidad                 | kg/lít                                                                                                                                        |
| Generado               | 01/11/2026 19:18:20                                                                                                                           |
| 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                 | <a href="https://mail.vietnamtariff.com/hs-code/28070090/">https://mail.vietnamtariff.com/hs-code/28070090/</a>                               |

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!K3467 |
| Preferencial (NMF)               | 10              | 10%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N3467 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q3467 |
| 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 |
| 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(-MM)          | 0% (excepto MM) | 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 |

| FTA     | Valor de origen | Arancel   | Base de datos              | Periodo               | Prueba de origen      | Base jurídica  | Estado     |
|---------|-----------------|-----------|----------------------------|-----------------------|-----------------------|----------------|------------|
| 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   | 5.7             | 5,7%      | 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!E3419 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E3380 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F3380 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G3380 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H3380 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I3380 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J3380 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E3418 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F3418 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G3418 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H3418   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I3418   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J3418   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E3422   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F3422   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G3422   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H3422   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I3422   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J3422   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F3422   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H3386 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F3382   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G3382   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H3382   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I3382   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J3382   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K3382   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E3382   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F3382   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G3382   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H3382   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I3382   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J3382   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D3429   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E3429   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F3429   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2025    | 2025 | 0               | VC!G3429    |
| VCFTA   | 2026    | 2026 | 0               | VC!H3429    |
| VCFTA   | 2027    | 2027 | 0               | VC!I3429    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D3426   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E3426   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F3426   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G3426   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H3426   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I3426   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D3434   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E3434   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F3434   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G3434   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H3434   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I3434   |
| EVFTA   | 2022    | 2022 | 5               | EV-NK!D3405 |
| EVFTA   | 2023    | 2023 | 3,3             | EV-NK!E3405 |
| EVFTA   | 2024    | 2024 | 1,6             | EV-NK!F3405 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G3405 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H3405 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I3405 |
| UKVFTA  | 2022    | 2022 | 5               | UKV!D3407   |
| UKVFTA  | 2023    | 2023 | 3,3             | UKV!E3407   |
| UKVFTA  | 2024    | 2024 | 1,6             | UKV!F3407   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G3407   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H3407   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| UKVFTA | 2027    | 2027           | 0               | UKV!I3407     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D3405   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E3405   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F3405   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G3405   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H3405   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I3405   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J3405   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D3426 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E3426 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F3426 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G3426 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H3426 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I3426 |
| RCEP B | 2022    | 2022           | 0               | B!D3426       |
| RCEP B | 2023    | 2023           | 0               | B!E3426       |
| RCEP B | 2024    | 2024           | 0               | B!F3426       |
| RCEP B | 2025    | 2025           | 0               | B!G3426       |
| RCEP B | 2026    | 2026           | 0               | B!H3426       |
| RCEP B | 2027    | 2027           | 0               | B!I3426       |
| RCEP C | 2022    | 2022           | 0               | C!D3426       |
| RCEP C | 2023    | 2023           | 0               | C!E3426       |
| RCEP C | 2024    | 2024           | 0               | C!F3426       |
| RCEP C | 2025    | 2025           | 0               | C!G3426       |
| RCEP C | 2026    | 2026           | 0               | C!H3426       |
| RCEP C | 2027    | 2027           | 0               | C!I3426       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2022    | 2022 | 0               | D!D3426  |
| RCEP D | 2023    | 2023 | 0               | D!E3426  |
| RCEP D | 2024    | 2024 | 0               | D!F3426  |
| RCEP D | 2025    | 2025 | 0               | D!G3426  |
| RCEP D | 2026    | 2026 | 0               | D!H3426  |
| RCEP D | 2027    | 2027 | 0               | D!I3426  |
| RCEP E | 2022    | 2022 | 0               | E!D3429  |
| RCEP E | 2023    | 2023 | 0               | E!E3429  |
| RCEP E | 2024    | 2024 | 0               | E!F3429  |
| RCEP E | 2025    | 2025 | 0               | E!G3429  |
| RCEP E | 2026    | 2026 | 0               | E!H3429  |
| RCEP E | 2027    | 2027 | 0               | E!I3429  |
| RCEP F | 2022    | 2022 | 0               | F!D3426  |
| RCEP F | 2023    | 2023 | 0               | F!E3426  |
| RCEP F | 2024    | 2024 | 0               | F!F3426  |
| RCEP F | 2025    | 2025 | 0               | F!G3426  |
| RCEP F | 2026    | 2026 | 0               | F!H3426  |
| RCEP F | 2027    | 2027 | 0               | F!I3426  |
| VIFTA  | 2024    | 2024 | 8.6             | VI!F3155 |
| VIFTA  | 2025    | 2025 | 7.1             | VI!G3155 |
| VIFTA  | 2026    | 2026 | 5.7             | VI!H3155 |
| VIFTA  | 2027    | 2027 | 4.3             | VI!I3155 |

### Asesoría y advertencias

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

|         |        |                                                            |                                                                                                                                         |                                                                       |                |                                                                                                          |                                               |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 2807.00 has 2 lines; 2807.00.90 is distinguished from its siblings by: Other.                                                | 2807.00.10 Sulphuric acid containing by weight more than 80% of H2SO4 | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | No verificado – requiere comprobación         |
| HS-004  | YELLOW | HS code introduced in the 2023 nomenclature                | 2807.00.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 2807.00.90                                                       | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.  | 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 2807.00.90. 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 10% for 2807.00.90 was checked against BT2026 (cell BT2026!N3467), 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.