Vietnam Tariff Intelligence

# Detalle del SA 2903.42.00

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|---|---|
| **Código SA** | 2903.42.00 |
| **Descripción** | Halogenated derivatives of hydrocarbons / - Saturated fluorinated derivatives of acyclic hydrocarbons: / - - Difluoromethane (HFC-32) |
| **Unidad** | kg/lít |
| **Generado** | 08/11/2026 10:37:45 |
| **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/29034200/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 7.5 | 7,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K3861 |
| Preferencial (NMF) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N3861 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q3861 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ3861 |
| 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 | 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 |

| 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 | 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!E3805 |
| ATIGA | 2022 | 2022 | 0 | AT!E3766 |
| ATIGA | 2023 | 2023 | 0 | AT!F3766 |
| ATIGA | 2024 | 2024 | 0 | AT!G3766 |
| ATIGA | 2025 | 2025 | 0 | AT!H3766 |
| ATIGA | 2026 | 2026 | 0 | AT!I3766 |
| ATIGA | 2027 | 2027 | 0 | AT!J3766 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E3804 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F3804 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G3804 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H3804 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I3804 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J3804 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E3808 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F3808 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G3808 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H3808 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I3808 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J3808 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F3808 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H3772 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F3768 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G3768 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H3768 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I3768 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J3768 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K3768 |
| VKFTA | 2022 | 2022 | 0 | VK!E3768 |
| VKFTA | 2023 | 2023 | 0 | VK!F3768 |
| VKFTA | 2024 | 2024 | 0 | VK!G3768 |
| VKFTA | 2025 | 2025 | 0 | VK!H3768 |
| VKFTA | 2026 | 2026 | 0 | VK!I3768 |
| VKFTA | 2027 | 2027 | 0 | VK!J3768 |
| VCFTA | 2022 | 2022 | 0 | VC!D3815 |
| VCFTA | 2023 | 2023 | 0 | VC!E3815 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 0 | VC!F3815 |
| VCFTA | 2025 | 2025 | 0 | VC!G3815 |
| VCFTA | 2026 | 2026 | 0 | VC!H3815 |
| VCFTA | 2027 | 2027 | 0 | VC!I3815 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D3812 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E3812 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F3812 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G3812 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H3812 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I3812 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D3820 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E3820 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F3820 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G3820 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H3820 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I3820 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D3791 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E3791 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F3791 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G3791 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H3791 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I3791 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D3793 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E3793 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F3793 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G3793 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H3793 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I3793 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D3791 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E3791 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F3791 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G3791 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H3791 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I3791 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J3791 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D3812 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E3812 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F3812 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G3812 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H3812 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I3812 |
| RCEP B | 2022 | 2022 | 0 | B!D3812 |
| RCEP B | 2023 | 2023 | 0 | B!E3812 |
| RCEP B | 2024 | 2024 | 0 | B!F3812 |
| RCEP B | 2025 | 2025 | 0 | B!G3812 |
| RCEP B | 2026 | 2026 | 0 | B!H3812 |
| RCEP B | 2027 | 2027 | 0 | B!I3812 |
| RCEP C | 2022 | 2022 | 0 | C!D3812 |
| RCEP C | 2023 | 2023 | 0 | C!E3812 |
| RCEP C | 2024 | 2024 | 0 | C!F3812 |
| RCEP C | 2025 | 2025 | 0 | C!G3812 |
| RCEP C | 2026 | 2026 | 0 | C!H3812 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 0 | C!I3812 |
| RCEP D | 2022 | 2022 | 0 | D!D3812 |
| RCEP D | 2023 | 2023 | 0 | D!E3812 |
| RCEP D | 2024 | 2024 | 0 | D!F3812 |
| RCEP D | 2025 | 2025 | 0 | D!G3812 |
| RCEP D | 2026 | 2026 | 0 | D!H3812 |
| RCEP D | 2027 | 2027 | 0 | D!I3812 |
| RCEP E | 2022 | 2022 | 0 | E!D3815 |
| RCEP E | 2023 | 2023 | 0 | E!E3815 |
| RCEP E | 2024 | 2024 | 0 | E!F3815 |
| RCEP E | 2025 | 2025 | 0 | E!G3815 |
| RCEP E | 2026 | 2026 | 0 | E!H3815 |
| RCEP E | 2027 | 2027 | 0 | E!I3815 |
| RCEP F | 2022 | 2022 | 0 | F!D3812 |
| RCEP F | 2023 | 2023 | 0 | F!E3812 |
| RCEP F | 2024 | 2024 | 0 | F!F3812 |
| RCEP F | 2025 | 2025 | 0 | F!G3812 |
| RCEP F | 2026 | 2026 | 0 | F!H3812 |
| RCEP F | 2027 | 2027 | 0 | F!I3812 |
| VIFTA | 2024 | 2024 | 0 | VI!F3496 |
| VIFTA | 2025 | 2025 | 0 | VI!G3496 |
| VIFTA | 2026 | 2026 | 0 | VI!H3496 |
| VIFTA | 2027 | 2027 | 0 | VI!I3496 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 2903.42.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 2903.42.00 | 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 2903.42.00. 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 5% for 2903.42.00 was checked against BT2026 (cell BT2026!N3861), 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.