

Detalle del SA 3103.90.10

|                        |                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 3103.90.10                                                                                                                                    |
| Descripción            | Mineral or chemical fertilisers, phosphatic / - Other: / - - Calcined phosphatic fertilisers                                                  |
| Unidad                 | kg                                                                                                                                            |
| Generado               | 30/10/2026 22:14:04                                                                                                                           |
| 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                 | <a href="https://mail.vietnamtariff.com/hs-code/31039010/">https://mail.vietnamtariff.com/hs-code/31039010/</a>                               |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel                   | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|---------------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 9               | 9%                        | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K4752  |
| Preferencial (NMF)               | 6               | 6%                        | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N4752  |
| IVA                              | 5/8/10          | 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q4752  |
| Impuesto especial al consumo     |                 | Sin datos                 |                |            |               |
| Impuesto ambiental               |                 | Sin datos                 |                |            |               |
| Derecho de exportación           | 5               | 5%                        | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ4752 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ             | 121/2022/NĐ-CP | Ad valorem |

| FTA            | Valor de origen | Arancel | Base de datos              | Periodo                                | Prueba de origen                  | Base jurídica  | Estado     |
|----------------|-----------------|---------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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          | 0,7             | 0,7%    | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 0,7             | 0,7%    | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| ACFTA          | 5               | 5%      | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/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) | 6               | 6%      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 6               | 6%      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 6               | 6%      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 6               | 6%      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA            | Valor de origen | Arancel       | Base de datos              | Periodo                 | Prueba de origen                  | Base jurídica  | Estado          |
|----------------|-----------------|---------------|----------------------------|-------------------------|-----------------------------------|----------------|-----------------|
| VN-CAM         |                 | Sin datos     | Sin datos                  |                         | S                                 | 56/2026/ND-CP  | Sin datos       |
| VNCU           |                 | Sin datos     | Sin datos                  |                         | VNCB · Form VC (Cuba)             | 114/2022/ND-CP | Sin datos       |
| AHKFTA         | *               | * no elegible | Arancel consolidado BT2026 | 2026                    | AHK                               | 123/2022/ND-CP | No elegible (*) |
| AIFTA          | *               | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/ND-CP | No elegible (*) |
| AJCEP          | *               | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027   | AJ                                | 120/2022/ND-CP | No elegible (*) |
| RCEP (Anexo D) | *               | * no elegible | Arancel consolidado BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/ND-CP | No elegible (*) |
| RCEP (Anexo E) | *               | * no elegible | Arancel consolidado BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/ND-CP | No elegible (*) |
| VIFTA          | *               | * no elegible | Arancel consolidado BT2026 | 2026                    | Form VI (verify)                  | 131/2024/ND-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) |      | 5               | AC!E4643 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E4604 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F4604 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G4604 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H4604 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I4604 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J4604 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | *               | AJ!E4642 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | *               | AJ!F4642 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | *               | AJ!G4642 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | *               | AJ!H4642   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | *               | AJ!I4642   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | *               | AJ!J4642   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 1               | VJ!E4646   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 1               | VJ!F4646   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G4646   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H4646   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I4646   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J4646   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5               | AK!F4646   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H4610 |
| AIFTA   | 30/12/2022                             | 2022 | *               | AI!F4606   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *               | AI!G4606   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *               | AI!H4606   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *               | AI!I4606   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *               | AI!J4606   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *               | AI!K4606   |
| VKFTA   | 2022                                   | 2022 | 5               | VK!E4606   |
| VKFTA   | 2023                                   | 2023 | 5               | VK!F4606   |
| VKFTA   | 2024                                   | 2024 | 5               | VK!G4606   |
| VKFTA   | 2025                                   | 2025 | 5               | VK!H4606   |
| VKFTA   | 2026                                   | 2026 | 5               | VK!I4606   |
| VKFTA   | 2027                                   | 2027 | 5               | VK!J4606   |
| VCFTA   | 2022                                   | 2022 | 5               | VC!D4653   |
| VCFTA   | 2023                                   | 2023 | 5               | VC!E4653   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F4653   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2025    | 2025 | 0               | VC!G4653    |
| VCFTA   | 2026    | 2026 | 0               | VC!H4653    |
| VCFTA   | 2027    | 2027 | 0               | VC!I4653    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D4650   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E4650   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F4650   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G4650   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H4650   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I4650   |
| AHKFTA  | 2022    | 2022 | *               | AKH!D4658   |
| AHKFTA  | 2023    | 2023 | *               | AKH!E4658   |
| AHKFTA  | 2024    | 2024 | *               | AKH!F4658   |
| AHKFTA  | 2025    | 2025 | *               | AKH!G4658   |
| AHKFTA  | 2026    | 2026 | *               | AKH!H4658   |
| AHKFTA  | 2027    | 2027 | *               | AKH!I4658   |
| EVFTA   | 2022    | 2022 | 3,7             | EV-NK!D4629 |
| EVFTA   | 2023    | 2023 | 3               | EV-NK!E4629 |
| EVFTA   | 2024    | 2024 | 2,2             | EV-NK!F4629 |
| EVFTA   | 2025    | 2025 | 1,5             | EV-NK!G4629 |
| EVFTA   | 2026    | 2026 | 0,7             | EV-NK!H4629 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I4629 |
| UKVFTA  | 2022    | 2022 | 3,7             | UKV!D4631   |
| UKVFTA  | 2023    | 2023 | 3               | UKV!E4631   |
| UKVFTA  | 2024    | 2024 | 2,2             | UKV!F4631   |
| UKVFTA  | 2025    | 2025 | 1,5             | UKV!G4631   |
| UKVFTA  | 2026    | 2026 | 0,7             | UKV!H4631   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| UKVFTA | 2027    | 2027           | 0               | UKV!I4631     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D4629   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E4629   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F4629   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G4629   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H4629   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I4629   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J4629   |
| RCEP A | 2022    | 2022           | 6               | RCEPT-A!D4650 |
| RCEP A | 2023    | 2023           | 6               | RCEPT-A!E4650 |
| RCEP A | 2024    | 2024           | 6               | RCEPT-A!F4650 |
| RCEP A | 2025    | 2025           | 6               | RCEPT-A!G4650 |
| RCEP A | 2026    | 2026           | 6               | RCEPT-A!H4650 |
| RCEP A | 2027    | 2027           | 6               | RCEPT-A!I4650 |
| RCEP B | 2022    | 2022           | 6               | B!D4650       |
| RCEP B | 2023    | 2023           | 6               | B!E4650       |
| RCEP B | 2024    | 2024           | 6               | B!F4650       |
| RCEP B | 2025    | 2025           | 6               | B!G4650       |
| RCEP B | 2026    | 2026           | 6               | B!H4650       |
| RCEP B | 2027    | 2027           | 6               | B!I4650       |
| RCEP C | 2022    | 2022           | 6               | C!D4650       |
| RCEP C | 2023    | 2023           | 6               | C!E4650       |
| RCEP C | 2024    | 2024           | 6               | C!F4650       |
| RCEP C | 2025    | 2025           | 6               | C!G4650       |
| RCEP C | 2026    | 2026           | 6               | C!H4650       |
| RCEP C | 2027    | 2027           | 6               | C!I4650       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2022    | 2022 | *               | D!D4650  |
| RCEP D | 2023    | 2023 | *               | D!E4650  |
| RCEP D | 2024    | 2024 | *               | D!F4650  |
| RCEP D | 2025    | 2025 | *               | D!G4650  |
| RCEP D | 2026    | 2026 | *               | D!H4650  |
| RCEP D | 2027    | 2027 | *               | D!I4650  |
| RCEP E | 2022    | 2022 | *               | E!D4653  |
| RCEP E | 2023    | 2023 | *               | E!E4653  |
| RCEP E | 2024    | 2024 | *               | E!F4653  |
| RCEP E | 2025    | 2025 | *               | E!G4653  |
| RCEP E | 2026    | 2026 | *               | E!H4653  |
| RCEP E | 2027    | 2027 | *               | E!I4653  |
| RCEP F | 2022    | 2022 | 6               | F!D4650  |
| RCEP F | 2023    | 2023 | 6               | F!E4650  |
| RCEP F | 2024    | 2024 | 6               | F!F4650  |
| RCEP F | 2025    | 2025 | 6               | F!G4650  |
| RCEP F | 2026    | 2026 | 6               | F!H4650  |
| RCEP F | 2027    | 2027 | 6               | F!I4650  |
| VIFTA  | 2024    | 2024 | *               | VI!F4288 |
| VIFTA  | 2025    | 2025 | *               | VI!G4288 |
| VIFTA  | 2026    | 2026 | *               | VI!H4288 |
| VIFTA  | 2027    | 2027 | *               | VI!!4288 |

### 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 A) 6%, RCEP (Anexo B) 6%, RCEP (Anexo C) 6%, RCEP (Anexo F) 6%: the preferential rate is equal to or higher than the MFN rate (6%) in the source tariff – claiming the FTA brings no saving. | MFN 6%           |                | 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 3103.90 has 2 lines; 3103.90.10 is distinguished from its siblings by: Calcined phosphatic fertilisers.                                                                                       | 3103.90.90 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 "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 3103.90.10. 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 6% for 3103.90.10 was checked against BT2026 (cell BT2026!N4752), 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.