

Detalle del SA 3301.25.00

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 3301.25.00                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Descripción            | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils / - Essential oils other than those of citrus fruit: / - - Of other mints |
| Unidad                 | kg/lít                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Generado               | 31/10/2026 18:41:00                                                                                                                                                                                                                                                                                                                                                                                                            |
| 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/33012500/">https://mail.vietnamtariff.com/hs-code/33012500/</a>                                                                                                                                                                                                                                                                                                                |

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!K4934 |
| Preferencial (NMF)               | 5               | 5%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N4934 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q4934 |
| 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<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad<br>valorem |
| VJEPA   | 0   | 0%           | Arancel consolidado<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0   | 0%           | Arancel consolidado<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0   | 0%           | Arancel consolidado<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0   | 0%           | Arancel consolidado<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| VNCU    | 0   | 0%           | Arancel consolidado<br>BT2026 | 2023 - 2027           | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad<br>valorem |
| VIFTA   | 3.5 | 3,5%         | Arancel consolidado<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>valorem |
| VN-CAM  |     | Sin<br>datos | Sin datos                     |                       | S                     | 56/2026/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!E4823 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E4784 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F4784 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G4784 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H4784 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I4784 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J4784 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E4828 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F4828 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G4828 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H4828 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I4828   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J4828   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E4826   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F4826   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G4826   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H4826   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I4826   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J4826   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F4826   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H4790 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F4786   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G4786   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H4786   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I4786   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J4786   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K4786   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E4795   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F4795   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G4795   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H4795   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I4795   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J4795   |
| VCFTA   | 2022                                   | 2022 | 5               | VC!D4833   |
| VCFTA   | 2023                                   | 2023 | 5               | VC!E4833   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F4833   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G4833   |

| FTA     | Periodo     | Año  | Valor de origen | Fuente      |
|---------|-------------|------|-----------------|-------------|
| VCFTA   | 2026        | 2026 | 0               | VC!H4833    |
| VCFTA   | 2027        | 2027 | 0               | VC!I4833    |
| VN-EAEU | 2022        | 2022 | 0               | EAV!D4830   |
| VN-EAEU | 2023        | 2023 | 0               | EAV!E4830   |
| VN-EAEU | 2024        | 2024 | 0               | EAV!F4830   |
| VN-EAEU | 2025        | 2025 | 0               | EAV!G4830   |
| VN-EAEU | 2026        | 2026 | 0               | EAV!H4830   |
| VN-EAEU | 2027        | 2027 | 0               | EAV!I4830   |
| VNCU    | 2022        | 2022 | 0               | VNCU!D668   |
| VNCU    | 2023 - 2027 |      | 0               | VNCU!E668   |
| AHKFTA  | 2022        | 2022 | 0               | AKH!D4838   |
| AHKFTA  | 2023        | 2023 | 0               | AKH!E4838   |
| AHKFTA  | 2024        | 2024 | 0               | AKH!F4838   |
| AHKFTA  | 2025        | 2025 | 0               | AKH!G4838   |
| AHKFTA  | 2026        | 2026 | 0               | AKH!H4838   |
| AHKFTA  | 2027        | 2027 | 0               | AKH!I4838   |
| EVFTA   | 2022        | 2022 | 2,5             | EV-NK!D4809 |
| EVFTA   | 2023        | 2023 | 1,6             | EV-NK!E4809 |
| EVFTA   | 2024        | 2024 | 0,8             | EV-NK!F4809 |
| EVFTA   | 2025        | 2025 | 0               | EV-NK!G4809 |
| EVFTA   | 2026        | 2026 | 0               | EV-NK!H4809 |
| EVFTA   | 2027        | 2027 | 0               | EV-NK!I4809 |
| UKVFTA  | 2022        | 2022 | 2,5             | UKV!D4811   |
| UKVFTA  | 2023        | 2023 | 1,6             | UKV!E4811   |
| UKVFTA  | 2024        | 2024 | 0,8             | UKV!F4811   |
| UKVFTA  | 2025        | 2025 | 0               | UKV!G4811   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| UKVFTA | 2026    | 2026           | 0               | UKV!H4811     |
| UKVFTA | 2027    | 2027           | 0               | UKV!!4811     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D4809   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E4809   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F4809   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G4809   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H4809   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I4809   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J4809   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D4830 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E4830 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F4830 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G4830 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H4830 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I4830 |
| RCEP B | 2022    | 2022           | 0               | B!D4830       |
| RCEP B | 2023    | 2023           | 0               | B!E4830       |
| RCEP B | 2024    | 2024           | 0               | B!F4830       |
| RCEP B | 2025    | 2025           | 0               | B!G4830       |
| RCEP B | 2026    | 2026           | 0               | B!H4830       |
| RCEP B | 2027    | 2027           | 0               | B!!4830       |
| RCEP C | 2022    | 2022           | 0               | C!D4830       |
| RCEP C | 2023    | 2023           | 0               | C!E4830       |
| RCEP C | 2024    | 2024           | 0               | C!F4830       |
| RCEP C | 2025    | 2025           | 0               | C!G4830       |
| RCEP C | 2026    | 2026           | 0               | C!H4830       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP C | 2027    | 2027 | 0               | C!I4830  |
| RCEP D | 2022    | 2022 | 0               | D!D4830  |
| RCEP D | 2023    | 2023 | 0               | D!E4830  |
| RCEP D | 2024    | 2024 | 0               | D!F4830  |
| RCEP D | 2025    | 2025 | 0               | D!G4830  |
| RCEP D | 2026    | 2026 | 0               | D!H4830  |
| RCEP D | 2027    | 2027 | 0               | D!I4830  |
| RCEP E | 2022    | 2022 | 0               | E!D4833  |
| RCEP E | 2023    | 2023 | 0               | E!E4833  |
| RCEP E | 2024    | 2024 | 0               | E!F4833  |
| RCEP E | 2025    | 2025 | 0               | E!G4833  |
| RCEP E | 2026    | 2026 | 0               | E!H4833  |
| RCEP E | 2027    | 2027 | 0               | E!I4833  |
| RCEP F | 2022    | 2022 | 0               | F!D4830  |
| RCEP F | 2023    | 2023 | 0               | F!E4830  |
| RCEP F | 2024    | 2024 | 0               | F!F4830  |
| RCEP F | 2025    | 2025 | 0               | F!G4830  |
| RCEP F | 2026    | 2026 | 0               | F!H4830  |
| RCEP F | 2027    | 2027 | 0               | F!I4830  |
| VIFTA  | 2024    | 2024 | 4.5             | VI!F4452 |
| VIFTA  | 2025    | 2025 | 4               | VI!G4452 |
| VIFTA  | 2026    | 2026 | 3.5             | VI!H4452 |
| VIFTA  | 2027    | 2027 | 3               | VI!I4452 |

Asesoría y advertencias

| Código de riesgo | Nivel  | Nombre del riesgo                                          | Descripción                                                                                                         | Datos relacionados | Referencia jurídica | Acción recomendada                                                                                       | Estado de verificación                                  |
|------------------|--------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|--------------------|---------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| DOC-004          | YELLOW | Other item policy                                          | Item policy (source, Vietnamese): Các chất chiết xuất từ dược liệu, tinh dầu làm thuốc XK, NK (09/2024/TT-BYT-DM12) |                    | 09/2024/TT-BYT-DM   | Read the referenced instruments.                                                                         | Instrumento citado en la fuente; vigencia no verificada |
| 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 3301.25.00. 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 3301.25.00 was checked against BT2026 (cell BT2026!N4934), 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                                                            |
|-----------------------------------------------------------------------------------|
| Các chất chiết xuất từ dược liệu, tinh dầu làm thuốc XK, NK (09/2024/TT-BYT-DM12) |

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.