Vietnam Tariff Intelligence

# Detalle del SA 3825.90.00

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|---|---|
| **Código SA** | 3825.90.00 |
| **Descripción** | Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter / - Other |
| **Unidad** | kg |
| **Generado** | 10/11/2026 17:57:28 |
| **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/38259000/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K5542 |
| Preferencial (NMF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N5542 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5542 |
| 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 |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| CPTPP | 3,6; M: 5,4 | 3,6% · M: 5.4% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 7,2 | 7,2% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 7,2 | 7,2% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VIFTA | 14 | 14% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-LAO | 20 | 20% | Arancel consolidado BT2026 | | S | 206/2025/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 |
| AANZFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | No elegible (*) |
| ACFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | No elegible (*) |
| AHKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | No elegible (*) |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |
| AJCEP | * | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | No elegible (*) |
| AKFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | No elegible (*) |
| ATIGA | * | * no elegible | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo A) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo B) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo C) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo D) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo E) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo F) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| VCFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | No elegible (*) |
| VJEPA | * | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | No elegible (*) |
| VN-EAEU | * | * no elegible | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-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) | | * | AC!E5411 |
| ATIGA | 2022 | 2022 | * | AT!E5372 |
| ATIGA | 2023 | 2023 | * | AT!F5372 |
| ATIGA | 2024 | 2024 | * | AT!G5372 |
| ATIGA | 2025 | 2025 | * | AT!H5372 |
| ATIGA | 2026 | 2026 | * | AT!I5372 |
| ATIGA | 2027 | 2027 | * | AT!J5372 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E5416 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F5416 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G5416 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H5416 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I5416 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J5416 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E5414 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F5414 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G5414 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H5414 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I5414 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J5414 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F5416 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AANZ!H5378 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F5374 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G5374 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H5374 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I5374 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J5374 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K5374 |
| VKFTA | 2022 | 2022 | 0 | VK!E5383 |
| VKFTA | 2023 | 2023 | 0 | VK!F5383 |
| VKFTA | 2024 | 2024 | 0 | VK!G5383 |
| VKFTA | 2025 | 2025 | 0 | VK!H5383 |
| VKFTA | 2026 | 2026 | 0 | VK!I5383 |
| VKFTA | 2027 | 2027 | 0 | VK!J5383 |
| VCFTA | 2022 | 2022 | * | VC!D5424 |
| VCFTA | 2023 | 2023 | * | VC!E5424 |
| VCFTA | 2024 | 2024 | * | VC!F5424 |
| VCFTA | 2025 | 2025 | * | VC!G5424 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | * | VC!H5424 |
| VCFTA | 2027 | 2027 | * | VC!I5424 |
| VN-EAEU | 2022 | 2022 | * | EAV!D5425 |
| VN-EAEU | 2023 | 2023 | * | EAV!E5425 |
| VN-EAEU | 2024 | 2024 | * | EAV!F5425 |
| VN-EAEU | 2025 | 2025 | * | EAV!G5425 |
| VN-EAEU | 2026 | 2026 | * | EAV!H5425 |
| VN-EAEU | 2027 | 2027 | * | EAV!I5425 |
| AHKFTA | 2022 | 2022 | * | AKH!D5428 |
| AHKFTA | 2023 | 2023 | * | AKH!E5428 |
| AHKFTA | 2024 | 2024 | * | AKH!F5428 |
| AHKFTA | 2025 | 2025 | * | AKH!G5428 |
| AHKFTA | 2026 | 2026 | * | AKH!H5428 |
| AHKFTA | 2027 | 2027 | * | AKH!I5428 |
| EVFTA | 2022 | 2022 | 14,5 | EV-NK!D5397 |
| EVFTA | 2023 | 2023 | 12,7 | EV-NK!E5397 |
| EVFTA | 2024 | 2024 | 10,9 | EV-NK!F5397 |
| EVFTA | 2025 | 2025 | 9 | EV-NK!G5397 |
| EVFTA | 2026 | 2026 | 7,2 | EV-NK!H5397 |
| EVFTA | 2027 | 2027 | 5,4 | EV-NK!I5397 |
| UKVFTA | 2022 | 2022 | 14,5 | UKV!D5399 |
| UKVFTA | 2023 | 2023 | 12,7 | UKV!E5399 |
| UKVFTA | 2024 | 2024 | 10,9 | UKV!F5399 |
| UKVFTA | 2025 | 2025 | 9 | UKV!G5399 |
| UKVFTA | 2026 | 2026 | 7,2 | UKV!H5399 |
| UKVFTA | 2027 | 2027 | 5,4 | UKV!I5399 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 12,7 | CPTPP!D5397 |
| CPTPP | (II) | 2022 (DERIVED) | 10,9 | CPTPP!E5397 |
| CPTPP | (III) | 2023 (DERIVED) | 9 | CPTPP!F5397 |
| CPTPP | (IV) | 2024 (DERIVED) | 7,2 | CPTPP!G5397 |
| CPTPP | (V) | 2025 (DERIVED) | 5,4 | CPTPP!H5397 |
| CPTPP | (VI) | 2026 (DERIVED) | 3,6 | CPTPP!I5397 |
| CPTPP | (VII) | 2027 (DERIVED) | 1,8 | CPTPP!J5397 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D5418 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E5418 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F5418 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G5418 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H5418 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I5418 |
| RCEP B | 2022 | 2022 | * | B!D5418 |
| RCEP B | 2023 | 2023 | * | B!E5418 |
| RCEP B | 2024 | 2024 | * | B!F5418 |
| RCEP B | 2025 | 2025 | * | B!G5418 |
| RCEP B | 2026 | 2026 | * | B!H5418 |
| RCEP B | 2027 | 2027 | * | B!I5418 |
| RCEP C | 2022 | 2022 | * | C!D5418 |
| RCEP C | 2023 | 2023 | * | C!E5418 |
| RCEP C | 2024 | 2024 | * | C!F5418 |
| RCEP C | 2025 | 2025 | * | C!G5418 |
| RCEP C | 2026 | 2026 | * | C!H5418 |
| RCEP C | 2027 | 2027 | * | C!I5418 |
| RCEP D | 2022 | 2022 | * | D!D5418 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E5418 |
| RCEP D | 2024 | 2024 | * | D!F5418 |
| RCEP D | 2025 | 2025 | * | D!G5418 |
| RCEP D | 2026 | 2026 | * | D!H5418 |
| RCEP D | 2027 | 2027 | * | D!I5418 |
| RCEP E | 2022 | 2022 | * | E!D5421 |
| RCEP E | 2023 | 2023 | * | E!E5421 |
| RCEP E | 2024 | 2024 | * | E!F5421 |
| RCEP E | 2025 | 2025 | * | E!G5421 |
| RCEP E | 2026 | 2026 | * | E!H5421 |
| RCEP E | 2027 | 2027 | * | E!I5421 |
| RCEP F | 2022 | 2022 | * | F!D5418 |
| RCEP F | 2023 | 2023 | * | F!E5418 |
| RCEP F | 2024 | 2024 | * | F!F5418 |
| RCEP F | 2025 | 2025 | * | F!G5418 |
| RCEP F | 2026 | 2026 | * | F!H5418 |
| RCEP F | 2027 | 2027 | * | F!I5418 |
| VIFTA | 2024 | 2024 | 18 | VI!F4986 |
| VIFTA | 2025 | 2025 | 16 | VI!G4986 |
| VIFTA | 2026 | 2026 | 14 | VI!H4986 |
| VIFTA | 2027 | 2027 | 12 | VI!I4986 |

## Asesoría y advertencias

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "3,6; M: 5,4" has a general 3,6% and an "M:" 5.4% rate (commonly read as the Mexico schedule – verify). | | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP. | No verificado – requiere comprobación |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "3,6; M: 5,4", the FTA schedule for period (VI) shows "3,6". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | No verificado – requiere comprobación |
| FTA-013 | YELLOW | FTA rate not lower than MFN | VN-LAO 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | 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 3825.90.00. 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 20% for 3825.90.00 was checked against BT2026 (cell BT2026!N5542), 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.