Vietnam Tariff Intelligence

# Detalle del SA 3923.29.90

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|---|---|
| **Código SA** | 3923.29.90 |
| **Descripción** | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics / - Sacks and bags (including cones): / - - Of other plastics: / - - - Other |
| **Unidad** | kg/chiếc |
| **Generado** | 15/11/2026 15:45:13 |
| **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/39232990/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 22.5 | 22,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K6187 |
| Preferencial (NMF) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N6187 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6187 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | MT | Impuesto amb. – ver tabla | 579/2018/UBTVQH14 | 2018-09-26 | BT2026!CV6187 |
| 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 (-KH, ID, MM, PH) | 0% (excepto KH, ID, MM, PH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/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(-KH, ID, MY) | 0% (excepto KH, ID, MY) | 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 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 |
| AHKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/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) | | 0 | AC!E6000 |
| ATIGA | 2022 | 2022 | 0 | AT!E5961 |
| ATIGA | 2023 | 2023 | 0 | AT!F5961 |
| ATIGA | 2024 | 2024 | 0 | AT!G5961 |
| ATIGA | 2025 | 2025 | 0 | AT!H5961 |
| ATIGA | 2026 | 2026 | 0 | AT!I5961 |
| ATIGA | 2027 | 2027 | 0 | AT!J5961 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E6005 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F6005 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G6005 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H6005 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I6005 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J6005 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E6003 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F6003 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G6003 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H6003 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I6003 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J6003 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F6011 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H5967 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F5963 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G5963 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H5963 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I5963 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J5963 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K5963 |
| VKFTA | 2022 | 2022 | 0 | VK!E5987 |
| VKFTA | 2023 | 2023 | 0 | VK!F5987 |
| VKFTA | 2024 | 2024 | 0 | VK!G5987 |
| VKFTA | 2025 | 2025 | 0 | VK!H5987 |
| VKFTA | 2026 | 2026 | 0 | VK!I5987 |
| VKFTA | 2027 | 2027 | 0 | VK!J5987 |
| VCFTA | 2022 | 2022 | 4 | VC!D6029 |
| VCFTA | 2023 | 2023 | 2 | VC!E6029 |
| VCFTA | 2024 | 2024 | 0 | VC!F6029 |
| VCFTA | 2025 | 2025 | 0 | VC!G6029 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H6029 |
| VCFTA | 2027 | 2027 | 0 | VC!I6029 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D6014 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E6014 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F6014 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G6014 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H6014 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I6014 |
| AHKFTA | 2022 | 2022 | * | AKH!D6017 |
| AHKFTA | 2023 | 2023 | * | AKH!E6017 |
| AHKFTA | 2024 | 2024 | * | AKH!F6017 |
| AHKFTA | 2025 | 2025 | * | AKH!G6017 |
| AHKFTA | 2026 | 2026 | * | AKH!H6017 |
| AHKFTA | 2027 | 2027 | * | AKH!I6017 |
| EVFTA | 2022 | 2022 | 3,7 | EV-NK!D6002 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E6002 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F6002 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G6002 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H6002 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I6002 |
| UKVFTA | 2022 | 2022 | 3,7 | UKV!D6004 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E6004 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F6004 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G6004 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H6004 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I6004 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D5986 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E5986 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F5986 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G5986 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H5986 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I5986 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J5986 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D6007 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E6007 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F6007 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G6007 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H6007 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I6007 |
| RCEP B | 2022 | 2022 | 0 | B!D6007 |
| RCEP B | 2023 | 2023 | 0 | B!E6007 |
| RCEP B | 2024 | 2024 | 0 | B!F6007 |
| RCEP B | 2025 | 2025 | 0 | B!G6007 |
| RCEP B | 2026 | 2026 | 0 | B!H6007 |
| RCEP B | 2027 | 2027 | 0 | B!I6007 |
| RCEP C | 2022 | 2022 | 0 | C!D6007 |
| RCEP C | 2023 | 2023 | 0 | C!E6007 |
| RCEP C | 2024 | 2024 | 0 | C!F6007 |
| RCEP C | 2025 | 2025 | 0 | C!G6007 |
| RCEP C | 2026 | 2026 | 0 | C!H6007 |
| RCEP C | 2027 | 2027 | 0 | C!I6007 |
| RCEP D | 2022 | 2022 | 0 | D!D6007 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E6007 |
| RCEP D | 2024 | 2024 | 0 | D!F6007 |
| RCEP D | 2025 | 2025 | 0 | D!G6007 |
| RCEP D | 2026 | 2026 | 0 | D!H6007 |
| RCEP D | 2027 | 2027 | 0 | D!I6007 |
| RCEP E | 2022 | 2022 | 0 | E!D6010 |
| RCEP E | 2023 | 2023 | 0 | E!E6010 |
| RCEP E | 2024 | 2024 | 0 | E!F6010 |
| RCEP E | 2025 | 2025 | 0 | E!G6010 |
| RCEP E | 2026 | 2026 | 0 | E!H6010 |
| RCEP E | 2027 | 2027 | 0 | E!I6010 |
| RCEP F | 2022 | 2022 | 0 | F!D6007 |
| RCEP F | 2023 | 2023 | 0 | F!E6007 |
| RCEP F | 2024 | 2024 | 0 | F!F6007 |
| RCEP F | 2025 | 2025 | 0 | F!G6007 |
| RCEP F | 2026 | 2026 | 0 | F!H6007 |
| RCEP F | 2027 | 2027 | 0 | F!I6007 |
| VIFTA | 2024 | 2024 | 0 | VI!F5553 |
| VIFTA | 2025 | 2025 | 0 | VI!G5553 |
| VIFTA | 2026 | 2026 | 0 | VI!H5553 |
| VIFTA | 2027 | 2027 | 0 | VI!I5553 |

## 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 3923.29 has 2 lines; 3923.29.90 is distinguished from its siblings by: Other. | 3923.29.10 Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland | 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 "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 |
| TAX-003 | YELLOW | Subject to environmental protection tax | The environmental tax column shows "MT" – a specific tax per unit. | | 109/2025/UBTVQH15 | Look up the 2026 environmental tax schedule and enter quantity to compute. | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 3923.29.90. 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 15% for 3923.29.90 was checked against BT2026 (cell BT2026!N6187), 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.