Vietnam Tariff Intelligence

Detalle del SA 5907.00.40

Código SA	5907.00.40
Descripción	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like / - Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock
Unidad	kg/m/m2
Generado	05/11/2026 21:32:01
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/59070040/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K9042
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N9042
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9042
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 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!E8625
ATIGA	2022	2022	0	AT!E8580
ATIGA	2023	2023	0	AT!F8580
ATIGA	2024	2024	0	AT!G8580
ATIGA	2025	2025	0	AT!H8580
ATIGA	2026	2026	0	AT!I8580
ATIGA	2027	2027	0	AT!J8580
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8630
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8630
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8630
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8630

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8630
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8630
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8631
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8631
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8631
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8631
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8631
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8631
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8632
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8586
AIFTA	30/12/2022	2022	0	AI!F8592
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8592
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8592
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8592
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8592
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8592
VKFTA	2022	2022	0	VK!E8615
VKFTA	2023	2023	0	VK!F8615
VKFTA	2024	2024	0	VK!G8615
VKFTA	2025	2025	0	VK!H8615
VKFTA	2026	2026	0	VK!I8615
VKFTA	2027	2027	0	VK!J8615
VCFTA	2022	2022	2	VC!D8662
VCFTA	2023	2023	1	VC!E8662
VCFTA	2024	2024	0	VC!F8662
VCFTA	2025	2025	0	VC!G8662

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H8662
VCFTA	2027	2027	0	VC!I8662
VN-EAEU	2022	2022	0	EAV!D8642
VN-EAEU	2023	2023	0	EAV!E8642
VN-EAEU	2024	2024	0	EAV!F8642
VN-EAEU	2025	2025	0	EAV!G8642
VN-EAEU	2026	2026	0	EAV!H8642
VN-EAEU	2027	2027	0	EAV!I8642
AHKFTA	2022	2022	0	AKH!D8655
AHKFTA	2023	2023	0	AKH!E8655
AHKFTA	2024	2024	0	AKH!F8655
AHKFTA	2025	2025	0	AKH!G8655
AHKFTA	2026	2026	0	AKH!H8655
AHKFTA	2027	2027	0	AKH!I8655
EVFTA	2022	2022	0	EV-NK!D8659
EVFTA	2023	2023	0	EV-NK!E8659
EVFTA	2024	2024	0	EV-NK!F8659
EVFTA	2025	2025	0	EV-NK!G8659
EVFTA	2026	2026	0	EV-NK!H8659
EVFTA	2027	2027	0	EV-NK!I8659
UKVFTA	2022	2022	0	UKV!D8658
UKVFTA	2023	2023	0	UKV!E8658
UKVFTA	2024	2024	0	UKV!F8658
UKVFTA	2025	2025	0	UKV!G8658
UKVFTA	2026	2026	0	UKV!H8658
UKVFTA	2027	2027	0	UKV!I8658

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8610
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8610
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8610
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8610
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8610
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8610
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8610
RCEP A	2022	2022	0	RCEPT-A!D8647
RCEP A	2023	2023	0	RCEPT-A!E8647
RCEP A	2024	2024	0	RCEPT-A!F8647
RCEP A	2025	2025	0	RCEPT-A!G8647
RCEP A	2026	2026	0	RCEPT-A!H8647
RCEP A	2027	2027	0	RCEPT-A!I8647
RCEP B	2022	2022	0	B!D8647
RCEP B	2023	2023	0	B!E8647
RCEP B	2024	2024	0	B!F8647
RCEP B	2025	2025	0	B!G8647
RCEP B	2026	2026	0	B!H8647
RCEP B	2027	2027	0	B!I8647
RCEP C	2022	2022	0	C!D8647
RCEP C	2023	2023	0	C!E8647
RCEP C	2024	2024	0	C!F8647
RCEP C	2025	2025	0	C!G8647
RCEP C	2026	2026	0	C!H8647
RCEP C	2027	2027	0	C!I8647
RCEP D	2022	2022	0	D!D8646

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E8646
RCEP D	2024	2024	0	D!F8646
RCEP D	2025	2025	0	D!G8646
RCEP D	2026	2026	0	D!H8646
RCEP D	2027	2027	0	D!I8646
RCEP E	2022	2022	0	E!D8650
RCEP E	2023	2023	0	E!E8650
RCEP E	2024	2024	0	E!F8650
RCEP E	2025	2025	0	E!G8650
RCEP E	2026	2026	0	E!H8650
RCEP E	2027	2027	0	E!I8650
RCEP F	2022	2022	0	F!D8647
RCEP F	2023	2023	0	F!E8647
RCEP F	2024	2024	0	F!F8647
RCEP F	2025	2025	0	F!G8647
RCEP F	2026	2026	0	F!H8647
RCEP F	2027	2027	0	F!I8647
VIFTA	2024	2024	0	VI!F7984
VIFTA	2025	2025	0	VI!G7984
VIFTA	2026	2026	0	VI!H7984
VIFTA	2027	2027	0	VI!I7984

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): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5907.00 has 6 lines; 5907.00.40 is distinguished from its siblings by: Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock.	5907.00.10 Fabrics impregnated, coated or covered with oil or oil-based preparations; 5907.00.30 Fabrics impregnated, coated or covered with fire resistant substances; 5907.00.50 Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products; 5907.00.60 Fabrics impregnated, coated or covered with other substances; 5907.00.90 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 "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 5907.00.40. 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 10% for 5907.00.40 was checked against BT2026 (cell BT2026!N9042), 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
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)

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.