Vietnam Tariff Intelligence

Detalle del SA 6202.40.90

Código SA	6202.40.90
Descripción	Women’s or girls’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04 / - Of man-made fibres: / - - Other
Unidad	chiếc
Generado	01/11/2026 20:49:32
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/62024090/

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!K9461
Preferencial (NMF)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N9461
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9461
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
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
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
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
EVFTA	2,5	2,5%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2,5%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11,4%	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!E8995
ATIGA	2022	2022	0	AT!E8946
ATIGA	2023	2023	0	AT!F8946
ATIGA	2024	2024	0	AT!G8946
ATIGA	2025	2025	0	AT!H8946
ATIGA	2026	2026	0	AT!I8946
ATIGA	2027	2027	0	AT!J8946
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E8998
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8998
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8998
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8998

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8998
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8998
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8999
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8999
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8999
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8999
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8999
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8999
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9000
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8952
AIFTA	30/12/2022	2022	0	AI!F8958
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8958
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8958
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8958
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8958
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8958
VKFTA	2022	2022	0	VK!E8983
VKFTA	2023	2023	0	VK!F8983
VKFTA	2024	2024	0	VK!G8983
VKFTA	2025	2025	0	VK!H8983
VKFTA	2026	2026	0	VK!I8983
VKFTA	2027	2027	0	VK!J8983
VCFTA	2022	2022	4	VC!D9028
VCFTA	2023	2023	2	VC!E9028
VCFTA	2024	2024	0	VC!F9028
VCFTA	2025	2025	0	VC!G9028

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H9028
VCFTA	2027	2027	0	VC!I9028
VN-EAEU	2022	2022	0	EAV!D9008
VN-EAEU	2023	2023	0	EAV!E9008
VN-EAEU	2024	2024	0	EAV!F9008
VN-EAEU	2025	2025	0	EAV!G9008
VN-EAEU	2026	2026	0	EAV!H9008
VN-EAEU	2027	2027	0	EAV!I9008
AHKFTA	2022	2022	12	AKH!D9021
AHKFTA	2023	2023	8	AKH!E9021
AHKFTA	2024	2024	8	AKH!F9021
AHKFTA	2025	2025	4	AKH!G9021
AHKFTA	2026	2026	4	AKH!H9021
AHKFTA	2027	2027	0	AKH!I9021
EVFTA	2022	2022	12,5	EV-NK!D9031
EVFTA	2023	2023	10	EV-NK!E9031
EVFTA	2024	2024	7,5	EV-NK!F9031
EVFTA	2025	2025	5	EV-NK!G9031
EVFTA	2026	2026	2,5	EV-NK!H9031
EVFTA	2027	2027	0	EV-NK!I9031
UKVFTA	2022	2022	12,5	UKV!D9030
UKVFTA	2023	2023	10	UKV!E9030
UKVFTA	2024	2024	7,5	UKV!F9030
UKVFTA	2025	2025	5	UKV!G9030
UKVFTA	2026	2026	2,5	UKV!H9030
UKVFTA	2027	2027	0	UKV!I9030

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8976
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8976
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8976
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8976
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8976
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8976
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8976
RCEP A	2022	2022	0	RCEPT-A!D9015
RCEP A	2023	2023	0	RCEPT-A!E9015
RCEP A	2024	2024	0	RCEPT-A!F9015
RCEP A	2025	2025	0	RCEPT-A!G9015
RCEP A	2026	2026	0	RCEPT-A!H9015
RCEP A	2027	2027	0	RCEPT-A!I9015
RCEP B	2022	2022	0	B!D9015
RCEP B	2023	2023	0	B!E9015
RCEP B	2024	2024	0	B!F9015
RCEP B	2025	2025	0	B!G9015
RCEP B	2026	2026	0	B!H9015
RCEP B	2027	2027	0	B!I9015
RCEP C	2022	2022	0	C!D9015
RCEP C	2023	2023	0	C!E9015
RCEP C	2024	2024	0	C!F9015
RCEP C	2025	2025	0	C!G9015
RCEP C	2026	2026	0	C!H9015
RCEP C	2027	2027	0	C!I9015
RCEP D	2022	2022	0	D!D9014

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E9014
RCEP D	2024	2024	0	D!F9014
RCEP D	2025	2025	0	D!G9014
RCEP D	2026	2026	0	D!H9014
RCEP D	2027	2027	0	D!I9014
RCEP E	2022	2022	0	E!D9018
RCEP E	2023	2023	0	E!E9018
RCEP E	2024	2024	0	E!F9018
RCEP E	2025	2025	0	E!G9018
RCEP E	2026	2026	0	E!H9018
RCEP E	2027	2027	0	E!I9018
RCEP F	2022	2022	0	F!D9015
RCEP F	2023	2023	0	F!E9015
RCEP F	2024	2024	0	F!F9015
RCEP F	2025	2025	0	F!G9015
RCEP F	2026	2026	0	F!H9015
RCEP F	2027	2027	0	F!I9015
VIFTA	2024	2024	17.1	VI!F8332
VIFTA	2025	2025	14.3	VI!G8332
VIFTA	2026	2026	11.4	VI!H8332
VIFTA	2027	2027	8.6	VI!I8332

Asesoría y advertencias

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)*		765/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6202.40 has 2 lines; 6202.40.90 is distinguished from its siblings by: Other.	6202.40.10 Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	6202.40.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 6202.40.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 6202.40.90. 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 20% for 6202.40.90 was checked against BT2026 (cell BT2026!N9461), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)*

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.