Vietnam Tariff Intelligence

# Detalle del SA 6809.90.90

| | |
|---|---|
| **Código SA** | 6809.90.90 |
| **Descripción** | Articles of plaster or of compositions based on plaster / - Other articles: / - - Other |
| **Unidad** | kg/m2/chiếc |
| **Generado** | 12/11/2026 00:49:22 |
| **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/68099090/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 45 | 45% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K10204 |
| Preferencial (NMF) | 30 | 30% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N10204 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q10204 |
| 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 |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| 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 |
| 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 |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| 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 |
| AHKFTA | 6 | 6% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VIFTA | 17.1 | 17,1% | 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!E9703 |
| ATIGA | 2022 | 2022 | 0 | AT!E9654 |
| ATIGA | 2023 | 2023 | 0 | AT!F9654 |
| ATIGA | 2024 | 2024 | 0 | AT!G9654 |
| ATIGA | 2025 | 2025 | 0 | AT!H9654 |
| ATIGA | 2026 | 2026 | 0 | AT!I9654 |
| ATIGA | 2027 | 2027 | 0 | AT!J9654 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E9706 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F9706 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G9706 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H9706 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I9706 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J9706 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E9707 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F9707 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G9707 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H9707 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I9707 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J9707 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F9708 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H9660 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F9666 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G9666 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H9666 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I9666 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J9666 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K9666 |
| VKFTA | 2022 | 2022 | 0 | VK!E9691 |
| VKFTA | 2023 | 2023 | 0 | VK!F9691 |
| VKFTA | 2024 | 2024 | 0 | VK!G9691 |
| VKFTA | 2025 | 2025 | 0 | VK!H9691 |
| VKFTA | 2026 | 2026 | 0 | VK!I9691 |
| VKFTA | 2027 | 2027 | 0 | VK!J9691 |
| VCFTA | 2022 | 2022 | 5 | VC!D9738 |
| VCFTA | 2023 | 2023 | 3 | VC!E9738 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 0 | VC!F9738 |
| VCFTA | 2025 | 2025 | 0 | VC!G9738 |
| VCFTA | 2026 | 2026 | 0 | VC!H9738 |
| VCFTA | 2027 | 2027 | 0 | VC!I9738 |
| VN-EAEU | 2022 | 2022 | 8,2 | EAV!D9717 |
| VN-EAEU | 2023 | 2023 | 5,5 | EAV!E9717 |
| VN-EAEU | 2024 | 2024 | 2,7 | EAV!F9717 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G9717 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H9717 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I9717 |
| AHKFTA | 2022 | 2022 | 18 | AKH!D9729 |
| AHKFTA | 2023 | 2023 | 12 | AKH!E9729 |
| AHKFTA | 2024 | 2024 | 12 | AKH!F9729 |
| AHKFTA | 2025 | 2025 | 6 | AKH!G9729 |
| AHKFTA | 2026 | 2026 | 6 | AKH!H9729 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I9729 |
| EVFTA | 2022 | 2022 | 15 | EV-NK!D9740 |
| EVFTA | 2023 | 2023 | 10 | EV-NK!E9740 |
| EVFTA | 2024 | 2024 | 5 | EV-NK!F9740 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G9740 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H9740 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I9740 |
| UKVFTA | 2022 | 2022 | 15 | UKV!D9739 |
| UKVFTA | 2023 | 2023 | 10 | UKV!E9739 |
| UKVFTA | 2024 | 2024 | 5 | UKV!F9739 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G9739 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H9739 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I9739 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D9686 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E9686 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F9686 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G9686 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H9686 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I9686 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J9686 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D9723 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E9723 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F9723 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G9723 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H9723 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I9723 |
| RCEP B | 2022 | 2022 | 0 | B!D9723 |
| RCEP B | 2023 | 2023 | 0 | B!E9723 |
| RCEP B | 2024 | 2024 | 0 | B!F9723 |
| RCEP B | 2025 | 2025 | 0 | B!G9723 |
| RCEP B | 2026 | 2026 | 0 | B!H9723 |
| RCEP B | 2027 | 2027 | 0 | B!I9723 |
| RCEP C | 2022 | 2022 | 0 | C!D9723 |
| RCEP C | 2023 | 2023 | 0 | C!E9723 |
| RCEP C | 2024 | 2024 | 0 | C!F9723 |
| RCEP C | 2025 | 2025 | 0 | C!G9723 |
| RCEP C | 2026 | 2026 | 0 | C!H9723 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 0 | C!I9723 |
| RCEP D | 2022 | 2022 | 0 | D!D9722 |
| RCEP D | 2023 | 2023 | 0 | D!E9722 |
| RCEP D | 2024 | 2024 | 0 | D!F9722 |
| RCEP D | 2025 | 2025 | 0 | D!G9722 |
| RCEP D | 2026 | 2026 | 0 | D!H9722 |
| RCEP D | 2027 | 2027 | 0 | D!I9722 |
| RCEP E | 2022 | 2022 | 0 | E!D9726 |
| RCEP E | 2023 | 2023 | 0 | E!E9726 |
| RCEP E | 2024 | 2024 | 0 | E!F9726 |
| RCEP E | 2025 | 2025 | 0 | E!G9726 |
| RCEP E | 2026 | 2026 | 0 | E!H9726 |
| RCEP E | 2027 | 2027 | 0 | E!I9726 |
| RCEP F | 2022 | 2022 | 0 | F!D9723 |
| RCEP F | 2023 | 2023 | 0 | F!E9723 |
| RCEP F | 2024 | 2024 | 0 | F!F9723 |
| RCEP F | 2025 | 2025 | 0 | F!G9723 |
| RCEP F | 2026 | 2026 | 0 | F!H9723 |
| RCEP F | 2027 | 2027 | 0 | F!I9723 |
| VIFTA | 2024 | 2024 | 25.7 | VI!F8994 |
| VIFTA | 2025 | 2025 | 21.4 | VI!G8994 |
| VIFTA | 2026 | 2026 | 17.1 | VI!H8994 |
| VIFTA | 2027 | 2027 | 12.9 | VI!I8994 |

## 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 6809.90 has 2 lines; 6809.90.90 is distinguished from its siblings by: Other. | 6809.90.10 Dental moulds of plaster | 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 6809.90.90. 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 30% for 6809.90.90 was checked against BT2026 (cell BT2026!N10204), 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.