Vietnam Tariff Intelligence

Detalle del SA 9031.90.40

Código SA	9031.90.40
Descripción	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors / - Parts and accessories: / - - Of optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies
Unidad	chiếc/bộ
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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/90319040/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18248
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18248
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18248
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!E17575
ATIGA	2022	2022	0	AT!E17504
ATIGA	2023	2023	0	AT!F17504
ATIGA	2024	2024	0	AT!G17504
ATIGA	2025	2025	0	AT!H17504
ATIGA	2026	2026	0	AT!I17504
ATIGA	2027	2027	0	AT!J17504
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17560
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17560
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17560
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17560

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17560
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17560
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17561
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17561
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17561
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17561
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17561
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17561
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17566
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17522
AIFTA	30/12/2022	2022	0	AI!F17518
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17518
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17518
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17518
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17518
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17518
VKFTA	2022	2022	0	VK!E17564
VKFTA	2023	2023	0	VK!F17564
VKFTA	2024	2024	0	VK!G17564
VKFTA	2025	2025	0	VK!H17564
VKFTA	2026	2026	0	VK!I17564
VKFTA	2027	2027	0	VK!J17564
VCFTA	2022	2022	0	VC!D17626
VCFTA	2023	2023	0	VC!E17626
VCFTA	2024	2024	0	VC!F17626
VCFTA	2025	2025	0	VC!G17626

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H17626
VCFTA	2027	2027	0	VC!I17626
VN-EAEU	2022	2022	0	EAV!D17602
VN-EAEU	2023	2023	0	EAV!E17602
VN-EAEU	2024	2024	0	EAV!F17602
VN-EAEU	2025	2025	0	EAV!G17602
VN-EAEU	2026	2026	0	EAV!H17602
VN-EAEU	2027	2027	0	EAV!I17602
AHKFTA	2022	2022	0	AKH!D17597
AHKFTA	2023	2023	0	AKH!E17597
AHKFTA	2024	2024	0	AKH!F17597
AHKFTA	2025	2025	0	AKH!G17597
AHKFTA	2026	2026	0	AKH!H17597
AHKFTA	2027	2027	0	AKH!I17597
EVFTA	2022	2022	0	EV-NK!D17627
EVFTA	2023	2023	0	EV-NK!E17627
EVFTA	2024	2024	0	EV-NK!F17627
EVFTA	2025	2025	0	EV-NK!G17627
EVFTA	2026	2026	0	EV-NK!H17627
EVFTA	2027	2027	0	EV-NK!I17627
UKVFTA	2022	2022	0	UKV!D17626
UKVFTA	2023	2023	0	UKV!E17626
UKVFTA	2024	2024	0	UKV!F17626
UKVFTA	2025	2025	0	UKV!G17626
UKVFTA	2026	2026	0	UKV!H17626
UKVFTA	2027	2027	0	UKV!I17626

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17720
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17720
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17720
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17720
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17720
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17720
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17720
RCEP A	2022	2022	0	RCEPT-A!D17589
RCEP A	2023	2023	0	RCEPT-A!E17589
RCEP A	2024	2024	0	RCEPT-A!F17589
RCEP A	2025	2025	0	RCEPT-A!G17589
RCEP A	2026	2026	0	RCEPT-A!H17589
RCEP A	2027	2027	0	RCEPT-A!I17589
RCEP B	2022	2022	0	B!D17589
RCEP B	2023	2023	0	B!E17589
RCEP B	2024	2024	0	B!F17589
RCEP B	2025	2025	0	B!G17589
RCEP B	2026	2026	0	B!H17589
RCEP B	2027	2027	0	B!I17589
RCEP C	2022	2022	0	C!D17587
RCEP C	2023	2023	0	C!E17587
RCEP C	2024	2024	0	C!F17587
RCEP C	2025	2025	0	C!G17587
RCEP C	2026	2026	0	C!H17587
RCEP C	2027	2027	0	C!I17587
RCEP D	2022	2022	0	D!D17586

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E17586
RCEP D	2024	2024	0	D!F17586
RCEP D	2025	2025	0	D!G17586
RCEP D	2026	2026	0	D!H17586
RCEP D	2027	2027	0	D!I17586
RCEP E	2022	2022	0	E!D17590
RCEP E	2023	2023	0	E!E17590
RCEP E	2024	2024	0	E!F17590
RCEP E	2025	2025	0	E!G17590
RCEP E	2026	2026	0	E!H17590
RCEP E	2027	2027	0	E!I17590
RCEP F	2022	2022	0	F!D17589
RCEP F	2023	2023	0	F!E17589
RCEP F	2024	2024	0	F!F17589
RCEP F	2025	2025	0	F!G17589
RCEP F	2026	2026	0	F!H17589
RCEP F	2027	2027	0	F!I17589
VIFTA	2024	2024	0	VI!F16490
VIFTA	2025	2025	0	VI!G16490
VIFTA	2026	2026	0	VI!H16490
VIFTA	2027	2027	0	VI!I16490

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 9031.90 has 4 lines; 9031.90.40 is distinguished from its siblings by: Of optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies.	9031.90.30 Parts and accessories including printed circuit assemblies of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers; 9031.90.50 Of other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies; 9031.90.90 Other	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	9031.90.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9031.90.40	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 9031.90.40. 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 0% for 9031.90.40 was checked against BT2026 (cell BT2026!N18248), 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.