

Detalle del SA 9303.90.10

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 9303.90.10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Descripción            | Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns) / - Other: / - - Very pistols and other devices designed to project only signal flares with a calibre of 20 mm or more but excluding 23 mm and 26.5 mm |
| Unidad                 | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Generado               | 31/10/2026 01:50:14                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 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                 | <a href="https://mail.vietnamtariff.com/hs-code/93039010/">https://mail.vietnamtariff.com/hs-code/93039010/</a>                                                                                                                                                                                                                                                                                                                                                                              |

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!K18430 |
| Preferencial (NMF)               | 0               | 0%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N18430 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18430 |
| 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 |
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|

|                |   |               |                            |                                        |                                   |                |                 |
|----------------|---|---------------|----------------------------|----------------------------------------|-----------------------------------|----------------|-----------------|
| 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      |
| UKVFTA         | 0 | 0%            | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem      |
| VKFTA          | 0 | 0%            | Arancel consolidado BT2026 | 2026                                   | VK                                | 125/2022/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       |
| AANZFTA        | * | * no eligible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | No eligible (*) |
| ACFTA          | * | * no eligible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | No eligible (*) |
| AHKFTA         | * | * no eligible | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | No eligible (*) |
| AIFTA          | * | * no eligible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | No eligible (*) |
| AJCEP          | * | * no eligible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | No eligible (*) |
| AKFTA          | * | * no eligible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | No eligible (*) |
| ATIGA          | * | * no eligible | Arancel consolidado BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | No eligible (*) |
| RCEP (Anexo A) | * | * no eligible | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No eligible (*) |

|                |   |               |                            |                       |                                   |                |                 |
|----------------|---|---------------|----------------------------|-----------------------|-----------------------------------|----------------|-----------------|
| RCEP (Anexo B) | * | * no elegible | Arancel consolidado BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/ND-CP | No elegible (*) |
| RCEP (Anexo C) | * | * no elegible | Arancel consolidado BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/ND-CP | No elegible (*) |
| RCEP (Anexo D) | * | * no elegible | Arancel consolidado BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/ND-CP | No elegible (*) |
| RCEP (Anexo E) | * | * no elegible | Arancel consolidado BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/ND-CP | No elegible (*) |
| RCEP (Anexo F) | * | * no elegible | Arancel consolidado BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/ND-CP | No elegible (*) |
| VCFTA          | * | * no elegible | Arancel consolidado BT2026 | 2026                  | VC                                | 112/2022/ND-CP | No elegible (*) |
| VJEPa          | * | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ                      | 124/2022/ND-CP | No elegible (*) |
| VN-EAEU        | * | * no elegible | Arancel consolidado BT2026 | 2026                  | EAV                               | 113/2022/ND-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) |      | *               | AC!E17753 |
| ATIGA | 2022                                   | 2022 | *               | AT!E17682 |
| ATIGA | 2023                                   | 2023 | *               | AT!F17682 |
| ATIGA | 2024                                   | 2024 | *               | AT!G17682 |
| ATIGA | 2025                                   | 2025 | *               | AT!H17682 |
| ATIGA | 2026                                   | 2026 | *               | AT!I17682 |
| ATIGA | 2027                                   | 2027 | *               | AT!J17682 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | *               | AJ!E17738 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | *               | AJ!F17738 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | *               | AJ!G17738 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | *               | AJ!H17738 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | *               | AJ!I17738   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | *               | AJ!J17738   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | *               | VJ!E17739   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | *               | VJ!F17739   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | *               | VJ!G17739   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | *               | VJ!H17739   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | *               | VJ!I17739   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | *               | VJ!J17739   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | *               | AK!F17744   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | *               | AANZ!H17701 |
| AIFTA   | 30/12/2022                             | 2022 | *               | AI!F17696   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *               | AI!G17696   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *               | AI!H17696   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *               | AI!I17696   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *               | AI!J17696   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *               | AI!K17696   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E17742   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F17742   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G17742   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H17742   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I17742   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J17742   |
| VCFTA   | 2022                                   | 2022 | *               | VC!D17804   |
| VCFTA   | 2023                                   | 2023 | *               | VC!E17804   |
| VCFTA   | 2024                                   | 2024 | *               | VC!F17804   |
| VCFTA   | 2025                                   | 2025 | *               | VC!G17804   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | *               | VC!H17804    |
| VCFTA   | 2027    | 2027 | *               | VC!I17804    |
| VN-EAEU | 2022    | 2022 | *               | EAV!D17782   |
| VN-EAEU | 2023    | 2023 | *               | EAV!E17782   |
| VN-EAEU | 2024    | 2024 | *               | EAV!F17782   |
| VN-EAEU | 2025    | 2025 | *               | EAV!G17782   |
| VN-EAEU | 2026    | 2026 | *               | EAV!H17782   |
| VN-EAEU | 2027    | 2027 | *               | EAV!I17782   |
| AHKFTA  | 2022    | 2022 | *               | AKH!D17775   |
| AHKFTA  | 2023    | 2023 | *               | AKH!E17775   |
| AHKFTA  | 2024    | 2024 | *               | AKH!F17775   |
| AHKFTA  | 2025    | 2025 | *               | AKH!G17775   |
| AHKFTA  | 2026    | 2026 | *               | AKH!H17775   |
| AHKFTA  | 2027    | 2027 | *               | AKH!I17775   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D17805 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E17805 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F17805 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G17805 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H17805 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I17805 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D17804   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E17804   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F17804   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G17804   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H17804   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I17804   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D17898   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E17898   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F17898   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G17898   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H17898   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I17898   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J17898   |
| RCEP A | 2022    | 2022           | *               | RCEPT-A!D17767 |
| RCEP A | 2023    | 2023           | *               | RCEPT-A!E17767 |
| RCEP A | 2024    | 2024           | *               | RCEPT-A!F17767 |
| RCEP A | 2025    | 2025           | *               | RCEPT-A!G17767 |
| RCEP A | 2026    | 2026           | *               | RCEPT-A!H17767 |
| RCEP A | 2027    | 2027           | *               | RCEPT-A!I17767 |
| RCEP B | 2022    | 2022           | *               | B!D17767       |
| RCEP B | 2023    | 2023           | *               | B!E17767       |
| RCEP B | 2024    | 2024           | *               | B!F17767       |
| RCEP B | 2025    | 2025           | *               | B!G17767       |
| RCEP B | 2026    | 2026           | *               | B!H17767       |
| RCEP B | 2027    | 2027           | *               | B!I17767       |
| RCEP C | 2022    | 2022           | *               | C!D17765       |
| RCEP C | 2023    | 2023           | *               | C!E17765       |
| RCEP C | 2024    | 2024           | *               | C!F17765       |
| RCEP C | 2025    | 2025           | *               | C!G17765       |
| RCEP C | 2026    | 2026           | *               | C!H17765       |
| RCEP C | 2027    | 2027           | *               | C!I17765       |
| RCEP D | 2022    | 2022           | *               | D!D17764       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | *               | D!E17764  |
| RCEP D | 2024    | 2024 | *               | D!F17764  |
| RCEP D | 2025    | 2025 | *               | D!G17764  |
| RCEP D | 2026    | 2026 | *               | D!H17764  |
| RCEP D | 2027    | 2027 | *               | D!!17764  |
| RCEP E | 2022    | 2022 | *               | E!D17768  |
| RCEP E | 2023    | 2023 | *               | E!E17768  |
| RCEP E | 2024    | 2024 | *               | E!F17768  |
| RCEP E | 2025    | 2025 | *               | E!G17768  |
| RCEP E | 2026    | 2026 | *               | E!H17768  |
| RCEP E | 2027    | 2027 | *               | E!!17768  |
| RCEP F | 2022    | 2022 | *               | F!D17767  |
| RCEP F | 2023    | 2023 | *               | F!E17767  |
| RCEP F | 2024    | 2024 | *               | F!F17767  |
| RCEP F | 2025    | 2025 | *               | F!G17767  |
| RCEP F | 2026    | 2026 | *               | F!H17767  |
| RCEP F | 2027    | 2027 | *               | F!!17767  |
| VIFTA  | 2024    | 2024 | 0               | VI!F16649 |
| VIFTA  | 2025    | 2025 | 0               | VI!G16649 |
| VIFTA  | 2026    | 2026 | 0               | VI!H16649 |
| VIFTA  | 2027    | 2027 | 0               | VI!!16649 |

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 9303.90 has 2 lines; 9303.90.10 is distinguished from its siblings by: Very pistols and other devices designed to project only signal flares with a calibre of 20 mm or more but excluding 23 mm and 26.5 mm. | 9303.90.90<br>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                | 9303.90.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.                                                                                  | MOI:<br>9303.90.10  | 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 9303.90.10. 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 9303.90.10 was checked against BT2026 (cell BT2026!N18430), 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.