Vietnam Tariff Intelligence

# Detalle del SA 9304.00.90

| | |
|---|---|
| **Código SA** | 9304.00.90 |
| **Descripción** | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07 / - Other |
| **Unidad** | chiếc |
| **Generado** | 04/11/2026 00:25:12 |
| **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/93040090/ |

## 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!K18434 |
| Preferencial (NMF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N18434 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18434 |
| 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 |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| 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-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 |
| AANZFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | No elegible (*) |
| ACFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | No elegible (*) |
| AHKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | No elegible (*) |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |
| AJCEP | * | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | No elegible (*) |
| AKFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | No elegible (*) |
| ATIGA | * | * no elegible | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | No elegible (*) |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo A) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo B) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo C) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo D) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo E) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo F) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| VCFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | No elegible (*) |
| VJEPA | * | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-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!E17758 |
| ATIGA | 2022 | 2022 | * | AT!E17687 |
| ATIGA | 2023 | 2023 | * | AT!F17687 |
| ATIGA | 2024 | 2024 | * | AT!G17687 |
| ATIGA | 2025 | 2025 | * | AT!H17687 |
| ATIGA | 2026 | 2026 | * | AT!I17687 |
| ATIGA | 2027 | 2027 | * | AT!J17687 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E17743 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F17743 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G17743 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H17743 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I17743 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J17743 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E17744 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F17744 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G17744 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H17744 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I17744 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J17744 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F17749 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AANZ!H17706 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F17701 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G17701 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H17701 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I17701 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J17701 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K17701 |
| VKFTA | 2022 | 2022 | 0 | VK!E17747 |
| VKFTA | 2023 | 2023 | 0 | VK!F17747 |
| VKFTA | 2024 | 2024 | 0 | VK!G17747 |
| VKFTA | 2025 | 2025 | 0 | VK!H17747 |
| VKFTA | 2026 | 2026 | 0 | VK!I17747 |
| VKFTA | 2027 | 2027 | 0 | VK!J17747 |
| VCFTA | 2022 | 2022 | * | VC!D17809 |
| VCFTA | 2023 | 2023 | * | VC!E17809 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | * | VC!F17809 |
| VCFTA | 2025 | 2025 | * | VC!G17809 |
| VCFTA | 2026 | 2026 | * | VC!H17809 |
| VCFTA | 2027 | 2027 | * | VC!I17809 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D17787 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E17787 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F17787 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G17787 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H17787 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I17787 |
| AHKFTA | 2022 | 2022 | * | AKH!D17780 |
| AHKFTA | 2023 | 2023 | * | AKH!E17780 |
| AHKFTA | 2024 | 2024 | * | AKH!F17780 |
| AHKFTA | 2025 | 2025 | * | AKH!G17780 |
| AHKFTA | 2026 | 2026 | * | AKH!H17780 |
| AHKFTA | 2027 | 2027 | * | AKH!I17780 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D17810 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E17810 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F17810 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G17810 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H17810 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I17810 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D17809 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E17809 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F17809 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G17809 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H17809 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I17809 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D17903 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E17903 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F17903 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G17903 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H17903 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I17903 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J17903 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D17772 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E17772 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F17772 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G17772 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H17772 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I17772 |
| RCEP B | 2022 | 2022 | * | B!D17772 |
| RCEP B | 2023 | 2023 | * | B!E17772 |
| RCEP B | 2024 | 2024 | * | B!F17772 |
| RCEP B | 2025 | 2025 | * | B!G17772 |
| RCEP B | 2026 | 2026 | * | B!H17772 |
| RCEP B | 2027 | 2027 | * | B!I17772 |
| RCEP C | 2022 | 2022 | * | C!D17770 |
| RCEP C | 2023 | 2023 | * | C!E17770 |
| RCEP C | 2024 | 2024 | * | C!F17770 |
| RCEP C | 2025 | 2025 | * | C!G17770 |
| RCEP C | 2026 | 2026 | * | C!H17770 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | * | C!I17770 |
| RCEP D | 2022 | 2022 | * | D!D17769 |
| RCEP D | 2023 | 2023 | * | D!E17769 |
| RCEP D | 2024 | 2024 | * | D!F17769 |
| RCEP D | 2025 | 2025 | * | D!G17769 |
| RCEP D | 2026 | 2026 | * | D!H17769 |
| RCEP D | 2027 | 2027 | * | D!I17769 |
| RCEP E | 2022 | 2022 | * | E!D17773 |
| RCEP E | 2023 | 2023 | * | E!E17773 |
| RCEP E | 2024 | 2024 | * | E!F17773 |
| RCEP E | 2025 | 2025 | * | E!G17773 |
| RCEP E | 2026 | 2026 | * | E!H17773 |
| RCEP E | 2027 | 2027 | * | E!I17773 |
| RCEP F | 2022 | 2022 | * | F!D17772 |
| RCEP F | 2023 | 2023 | * | F!E17772 |
| RCEP F | 2024 | 2024 | * | F!F17772 |
| RCEP F | 2025 | 2025 | * | F!G17772 |
| RCEP F | 2026 | 2026 | * | F!H17772 |
| RCEP F | 2027 | 2027 | * | F!I17772 |
| VIFTA | 2024 | 2024 | 0 | VI!F16653 |
| VIFTA | 2025 | 2025 | 0 | VI!G16653 |
| VIFTA | 2026 | 2026 | 0 | VI!H16653 |
| VIFTA | 2027 | 2027 | 0 | VI!I16653 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): DM SPHH nhóm 2 (9981/QĐ-BCA 2019) | | 9981/QĐ-BCA | Prepare inspection/certification filings under the cited instruments before clearance. | Instrumento citado en la fuente; vigencia no verificada |
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): SPHH có khả năng gây mất an toàn (6266/QĐ-BCA 2023) | | 6266/QĐ-BCA | Prepare inspection/certification filings under the cited instruments before clearance. | Instrumento citado en la fuente; vigencia no verificada |
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): SP HH nhóm 2 (9981/QĐ-BCA 2019) | | 9981/QĐ-BCA | Prepare inspection/certification filings under the cited instruments before clearance. | Instrumento citado en la fuente; vigencia no verificada |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 9304.00 has 2 lines; 9304.00.90 is distinguished from its siblings by: Other. | 9304.00.10 Air guns, operating at a pressure of less than 7 kgf/cm2 | 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 9304.00.90. 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 0% for 9304.00.90 was checked against BT2026 (cell BT2026!N18434), 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 SPHH nhóm 2 (9981/QĐ-BCA 2019) |
| SPHH có khả năng gây mất an toàn (6266/QĐ-BCA 2023) |
| SP HH nhóm 2 (9981/QĐ-BCA 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.