

Dettaglio SA 3701.91.90

|                      |                                                                                                                                                                                                                                                                               |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 3701.91.90                                                                                                                                                                                                                                                                    |
| Descrizione          | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs / - Other: / - - For colour photography (polychrome): / - - - Other |
| Unità                | kg                                                                                                                                                                                                                                                                            |
| Generato il          | 31/10/2026 08:16:24                                                                                                                                                                                                                                                           |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                    |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                  |
| Link                 | <a href="https://mail.vietnamtariff.com/hs-code/37019190/">https://mail.vietnamtariff.com/hs-code/37019190/</a>                                                                                                                                                               |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte        |
|----------------------------------|-------------------|-----------------------|----------------|------------|--------------|
| Dazio all'importazione ordinario | 7.5               | 7,5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K5213 |
| Preferenziale (NPF)              | 5                 | 5%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N5213 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5213 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |              |
| Imposta ambientale               |                   | Nessun dato           |                |            |              |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |              |

Aliquote preferenziali speciali (ALS) - 2026

| FTA     | Valore di origine | Aliquota | Base dei dati                 | Periodo                                | Prova dell'origine | Base giuridica | Stato      |
|---------|-------------------|----------|-------------------------------|----------------------------------------|--------------------|----------------|------------|
| AANZFTA | 0                 | 0%       | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ               | 121/2022/NĐ-CP | Ad valorem |

| FTA               | Valore di origine | Aliquota | Base dei dati              | Periodo                                | Prova dell'origine                | Base giuridica | Stato      |
|-------------------|-------------------|----------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA             | 0                 | 0%       | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA             | 0                 | 0%       | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP             | 0                 | 0%       | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA             | 0                 | 0%       | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP             | 0                 | 0%       | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA             | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA             | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |

| FTA     | Valore di origine | Aliquota    | Base dei dati              | Periodo               | Prova dell'origine    | Base giuridica | Stato       |
|---------|-------------------|-------------|----------------------------|-----------------------|-----------------------|----------------|-------------|
| VJEPA   | 0                 | 0%          | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem  |
| VKFTA   | 0                 | 0%          | Tariffa consolidata BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem  |
| VN-EAEU | 0                 | 0%          | Tariffa consolidata BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem  |
| VN-LAO  | 0                 | 0%          | Tariffa consolidata BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem  |
| VIFTA   | 3.4               | 3,4%        | Tariffa consolidata BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem  |
| VN-CAM  |                   | Nessun dato | Nessun dato                |                       | S                     | 56/2026/NĐ-CP  | Nessun dato |
| VNCU    |                   | Nessun dato | Nessun dato                |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato |
| AHKFTA  | 6                 | 6%          | Tariffa consolidata BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Ad valorem  |

### Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte    |
|-------|----------------------------------------|------|-------------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E5091 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E5052 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F5052 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G5052 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H5052 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I5052 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J5052 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1                 | AJ!E5096 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F5096 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte      |
|---------|----------------------------------------|------|-------------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G5096   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H5096   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I5096   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J5096   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 2                 | VJ!E5094   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 1                 | VJ!F5094   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G5094   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H5094   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I5094   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J5094   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F5094   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H5058 |
| AIFTA   | 30/12/2022                             | 2022 | 0                 | AI!F5054   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0                 | AI!G5054   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0                 | AI!H5054   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0                 | AI!I5054   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0                 | AI!J5054   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0                 | AI!K5054   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E5063   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F5063   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G5063   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H5063   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I5063   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J5063   |
| VCFTA   | 2022                                   | 2022 | 3                 | VC!D5101   |
| VCFTA   | 2023                                   | 2023 | 1                 | VC!E5101   |

| FTA     | Periodo | Anno | Valore di origine | Fonte       |
|---------|---------|------|-------------------|-------------|
| VCFTA   | 2024    | 2024 | 0                 | VC!F5101    |
| VCFTA   | 2025    | 2025 | 0                 | VC!G5101    |
| VCFTA   | 2026    | 2026 | 0                 | VC!H5101    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I5101    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D5098   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E5098   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F5098   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G5098   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H5098   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I5098   |
| AHKFTA  | 2022    | 2022 | 6                 | AKH!D5106   |
| AHKFTA  | 2023    | 2023 | 6                 | AKH!E5106   |
| AHKFTA  | 2024    | 2024 | 6                 | AKH!F5106   |
| AHKFTA  | 2025    | 2025 | 6                 | AKH!G5106   |
| AHKFTA  | 2026    | 2026 | 6                 | AKH!H5106   |
| AHKFTA  | 2027    | 2027 | 6                 | AKH!I5106   |
| EVFTA   | 2022    | 2022 | 3                 | EV-NK!D5077 |
| EVFTA   | 2023    | 2023 | 2                 | EV-NK!E5077 |
| EVFTA   | 2024    | 2024 | 1                 | EV-NK!F5077 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G5077 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H5077 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I5077 |
| UKVFTA  | 2022    | 2022 | 3                 | UKV!D5079   |
| UKVFTA  | 2023    | 2023 | 2                 | UKV!E5079   |
| UKVFTA  | 2024    | 2024 | 1                 | UKV!F5079   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G5079   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte         |
|--------|---------|----------------|-------------------|---------------|
| UKVFTA | 2026    | 2026           | 0                 | UKV!H5079     |
| UKVFTA | 2027    | 2027           | 0                 | UKV!I5079     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D5077   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E5077   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F5077   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G5077   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H5077   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I5077   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J5077   |
| RCEP A | 2022    | 2022           | 0                 | RCEPT-A!D5098 |
| RCEP A | 2023    | 2023           | 0                 | RCEPT-A!E5098 |
| RCEP A | 2024    | 2024           | 0                 | RCEPT-A!F5098 |
| RCEP A | 2025    | 2025           | 0                 | RCEPT-A!G5098 |
| RCEP A | 2026    | 2026           | 0                 | RCEPT-A!H5098 |
| RCEP A | 2027    | 2027           | 0                 | RCEPT-A!I5098 |
| RCEP B | 2022    | 2022           | 0                 | B!D5098       |
| RCEP B | 2023    | 2023           | 0                 | B!E5098       |
| RCEP B | 2024    | 2024           | 0                 | B!F5098       |
| RCEP B | 2025    | 2025           | 0                 | B!G5098       |
| RCEP B | 2026    | 2026           | 0                 | B!H5098       |
| RCEP B | 2027    | 2027           | 0                 | B!I5098       |
| RCEP C | 2022    | 2022           | 0                 | C!D5098       |
| RCEP C | 2023    | 2023           | 0                 | C!E5098       |
| RCEP C | 2024    | 2024           | 0                 | C!F5098       |
| RCEP C | 2025    | 2025           | 0                 | C!G5098       |
| RCEP C | 2026    | 2026           | 0                 | C!H5098       |

| FTA    | Periodo | Anno | Valore di origine | Fonte    |
|--------|---------|------|-------------------|----------|
| RCEP C | 2027    | 2027 | 0                 | C!I5098  |
| RCEP D | 2022    | 2022 | 0                 | D!D5098  |
| RCEP D | 2023    | 2023 | 0                 | D!E5098  |
| RCEP D | 2024    | 2024 | 0                 | D!F5098  |
| RCEP D | 2025    | 2025 | 0                 | D!G5098  |
| RCEP D | 2026    | 2026 | 0                 | D!H5098  |
| RCEP D | 2027    | 2027 | 0                 | D!I5098  |
| RCEP E | 2022    | 2022 | 0                 | E!D5101  |
| RCEP E | 2023    | 2023 | 0                 | E!E5101  |
| RCEP E | 2024    | 2024 | 0                 | E!F5101  |
| RCEP E | 2025    | 2025 | 0                 | E!G5101  |
| RCEP E | 2026    | 2026 | 0                 | E!H5101  |
| RCEP E | 2027    | 2027 | 0                 | E!I5101  |
| RCEP F | 2022    | 2022 | 0                 | F!D5098  |
| RCEP F | 2023    | 2023 | 0                 | F!E5098  |
| RCEP F | 2024    | 2024 | 0                 | F!F5098  |
| RCEP F | 2025    | 2025 | 0                 | F!G5098  |
| RCEP F | 2026    | 2026 | 0                 | F!H5098  |
| RCEP F | 2027    | 2027 | 0                 | F!I5098  |
| VIFTA  | 2024    | 2024 | 5.1               | VI!F4696 |
| VIFTA  | 2025    | 2025 | 4.3               | VI!G4696 |
| VIFTA  | 2026    | 2026 | 3.4               | VI!H4696 |
| VIFTA  | 2027    | 2027 | 2.6               | VI!I4696 |

| Codice di rischio | Livello | Nome del rischio                                           | Descrizione                                                                                                                             | Dati correlati                                                 | Riferimento normativo | Azione consigliata                                                                                           | Stato della verifica                              |
|-------------------|---------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| FTA-013           | YELLOW  | FTA rate not lower than MFN                                | AHKFTA 6%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving. | MFN 5%                                                         |                       | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non verificato – controllo necessario             |
| HS-003            | YELLOW  | Classification Review Required – similar lines exist       | Subheading 3701.91 has 2 lines; 3701.91.90 is distinguished from its siblings by: Other.                                                | 3701.91.10 Of a kind suitable for use in the printing industry | 31/2022/TT-BTC        | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non verificato – controllo necessario             |
| 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.                                               | Non verificato – controllo necessario             |
| 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).              | Non verificato – controllo necessario             |
| TR-004            | GRAY    | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 3701.91.90. This does NOT mean there is no risk.                                            |                                                                |                       | Check the MOIT Trade Remedies Authority database.                                                            | Non verificato – controllo necessario             |
| DQ-001            | GREEN   | MFN rate present in the source                             | The MFN rate 5% for 3701.91.90 was checked against BT2026 (cell BT2026!N5213), 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.     | Verificato rispetto al file tariffario di origine |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.