

Dettaglio SA 3702.42.90

|                      |                                                                                                                                                                                                                                                                                                                                                        |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 3702.42.90                                                                                                                                                                                                                                                                                                                                             |
| Descrizione          | Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed / - Other film, without perforations, of a width exceeding 105 mm: / - - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography: / - - - Other |
| Unità                | m2                                                                                                                                                                                                                                                                                                                                                     |
| Generato il          | 31/10/2026 15:43:27                                                                                                                                                                                                                                                                                                                                    |
| 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/37024290/">https://mail.vietnamtariff.com/hs-code/37024290/</a>                                                                                                                                                                                                                                        |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota                  | Base giuridica | in vigore  | Fonte        |
|----------------------------------|-------------------|---------------------------|----------------|------------|--------------|
| Dazio all'importazione ordinario | 4.5               | 4,5%                      | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K5227 |
| Preferenziale (NPF)              | 3                 | 3%                        | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N5227 |
| IVA                              | 5/8/10            | 5 / 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5227 |
| 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 BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA             | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA            | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | AHK                               | 123/2022/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<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem  |
| VJEPA   | 0   | 0%          | Tariffa consolidata<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem  |
| VKFTA   | 0   | 0%          | Tariffa consolidata<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem  |
| VN-EAEU | 0   | 0%          | Tariffa consolidata<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem  |
| VN-LAO  | 0   | 0%          | Tariffa consolidata<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem  |
| VIFTA   | 2.1 | 2,1%        | Tariffa consolidata<br>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 |

Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte    |
|-------|----------------------------------------|------|-------------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E5106 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E5067 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F5067 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G5067 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H5067 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I5067 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J5067 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | AJ!E5111 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F5111 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G5111 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H5111 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte      |
|---------|----------------------------------------|------|-------------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I5111   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J5111   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | VJ!E5109   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | VJ!F5109   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G5109   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H5109   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I5109   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J5109   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F5109   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H5073 |
| AIFTA   | 30/12/2022                             | 2022 | 0                 | AI!F5069   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0                 | AI!G5069   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0                 | AI!H5069   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0                 | AI!I5069   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0                 | AI!J5069   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0                 | AI!K5069   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E5078   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F5078   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G5078   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H5078   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I5078   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J5078   |
| VCFTA   | 2022                                   | 2022 | 0                 | VC!D5116   |
| VCFTA   | 2023                                   | 2023 | 0                 | VC!E5116   |
| VCFTA   | 2024                                   | 2024 | 0                 | VC!F5116   |
| VCFTA   | 2025                                   | 2025 | 0                 | VC!G5116   |

| FTA     | Periodo | Anno | Valore di origine | Fonte       |
|---------|---------|------|-------------------|-------------|
| VCFTA   | 2026    | 2026 | 0                 | VC!H5116    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I5116    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D5113   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E5113   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F5113   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G5113   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H5113   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I5113   |
| AHKFTA  | 2022    | 2022 | 0                 | AKH!D5121   |
| AHKFTA  | 2023    | 2023 | 0                 | AKH!E5121   |
| AHKFTA  | 2024    | 2024 | 0                 | AKH!F5121   |
| AHKFTA  | 2025    | 2025 | 0                 | AKH!G5121   |
| AHKFTA  | 2026    | 2026 | 0                 | AKH!H5121   |
| AHKFTA  | 2027    | 2027 | 0                 | AKH!I5121   |
| EVFTA   | 2022    | 2022 | 0                 | EV-NK!D5092 |
| EVFTA   | 2023    | 2023 | 0                 | EV-NK!E5092 |
| EVFTA   | 2024    | 2024 | 0                 | EV-NK!F5092 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G5092 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H5092 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I5092 |
| UKVFTA  | 2022    | 2022 | 0                 | UKV!D5094   |
| UKVFTA  | 2023    | 2023 | 0                 | UKV!E5094   |
| UKVFTA  | 2024    | 2024 | 0                 | UKV!F5094   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G5094   |
| UKVFTA  | 2026    | 2026 | 0                 | UKV!H5094   |
| UKVFTA  | 2027    | 2027 | 0                 | UKV!I5094   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte         |
|--------|---------|----------------|-------------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D5092   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E5092   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F5092   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G5092   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H5092   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I5092   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J5092   |
| RCEP A | 2022    | 2022           | 0                 | RCEPT-A!D5113 |
| RCEP A | 2023    | 2023           | 0                 | RCEPT-A!E5113 |
| RCEP A | 2024    | 2024           | 0                 | RCEPT-A!F5113 |
| RCEP A | 2025    | 2025           | 0                 | RCEPT-A!G5113 |
| RCEP A | 2026    | 2026           | 0                 | RCEPT-A!H5113 |
| RCEP A | 2027    | 2027           | 0                 | RCEPT-A!I5113 |
| RCEP B | 2022    | 2022           | 0                 | B!D5113       |
| RCEP B | 2023    | 2023           | 0                 | B!E5113       |
| RCEP B | 2024    | 2024           | 0                 | B!F5113       |
| RCEP B | 2025    | 2025           | 0                 | B!G5113       |
| RCEP B | 2026    | 2026           | 0                 | B!H5113       |
| RCEP B | 2027    | 2027           | 0                 | B!I5113       |
| RCEP C | 2022    | 2022           | 0                 | C!D5113       |
| RCEP C | 2023    | 2023           | 0                 | C!E5113       |
| RCEP C | 2024    | 2024           | 0                 | C!F5113       |
| RCEP C | 2025    | 2025           | 0                 | C!G5113       |
| RCEP C | 2026    | 2026           | 0                 | C!H5113       |
| RCEP C | 2027    | 2027           | 0                 | C!I5113       |
| RCEP D | 2022    | 2022           | 0                 | D!D5113       |

| FTA    | Periodo | Anno | Valore di origine | Fonte    |
|--------|---------|------|-------------------|----------|
| RCEP D | 2023    | 2023 | 0                 | D!E5113  |
| RCEP D | 2024    | 2024 | 0                 | D!F5113  |
| RCEP D | 2025    | 2025 | 0                 | D!G5113  |
| RCEP D | 2026    | 2026 | 0                 | D!H5113  |
| RCEP D | 2027    | 2027 | 0                 | D!I5113  |
| RCEP E | 2022    | 2022 | 0                 | E!D5116  |
| RCEP E | 2023    | 2023 | 0                 | E!E5116  |
| RCEP E | 2024    | 2024 | 0                 | E!F5116  |
| RCEP E | 2025    | 2025 | 0                 | E!G5116  |
| RCEP E | 2026    | 2026 | 0                 | E!H5116  |
| RCEP E | 2027    | 2027 | 0                 | E!I5116  |
| RCEP F | 2022    | 2022 | 0                 | F!D5113  |
| RCEP F | 2023    | 2023 | 0                 | F!E5113  |
| RCEP F | 2024    | 2024 | 0                 | F!F5113  |
| RCEP F | 2025    | 2025 | 0                 | F!G5113  |
| RCEP F | 2026    | 2026 | 0                 | F!H5113  |
| RCEP F | 2027    | 2027 | 0                 | F!I5113  |
| VIFTA  | 2024    | 2024 | 2.7               | VI!F4710 |
| VIFTA  | 2025    | 2025 | 2.4               | VI!G4710 |
| VIFTA  | 2026    | 2026 | 2.1               | VI!H4710 |
| VIFTA  | 2027    | 2027 | 1.8               | VI!I4710 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                            |                                                                                                     |                                                                                                                       |                |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 3702.42 has 2 lines; 3702.42.90 is distinguished from its siblings by: Other.            | 3702.42.10 Of a kind suitable for use in medical, surgical, dental or veterinary sciences or 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 "5/8/10".                                                                      |                                                                                                                       | 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 3702.42.90. 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 3% for 3702.42.90 was checked against BT2026 (cell BT2026!N5227), 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.