Vietnam Tariff Intelligence

# Detalle del SA 0405.90.90

| | |
|---|---|
| **Código SA** | 0405.90.90 |
| **Descripción** | Butter and other fats and oils derived from milk; dairy spreads / - Other: / - - Other |
| **Unidad** | kg |
| **Generado** | 08/11/2026 13:54:48 |
| **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://www.vietnamtariff.com/hs-code/04059090/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 7.5 | 7,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K877 |
| Preferencial (NMF) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N877 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q877 |
| 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 |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/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(-KR) | 0% (excepto KR) | 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 |
| 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 |
| AHKFTA | 3 | 3% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| 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 |
| RCEP (Anexo A) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 8,2 | 8,2% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E863 |
| ATIGA | 2022 | 2022 | 0 | AT!E864 |
| ATIGA | 2023 | 2023 | 0 | AT!F864 |
| ATIGA | 2024 | 2024 | 0 | AT!G864 |
| ATIGA | 2025 | 2025 | 0 | AT!H864 |
| ATIGA | 2026 | 2026 | 0 | AT!I864 |
| ATIGA | 2027 | 2027 | 0 | AT!J864 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 1 | AJ!E866 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F866 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G866 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H866 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I866 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J866 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 2.5 | VJ!E868 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 1 | VJ!F868 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G868 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H868 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I868 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J868 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F870 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H865 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F866 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G866 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H866 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I866 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J866 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K866 |
| VKFTA | 2022 | 2022 | 0 | VK!E864 |
| VKFTA | 2023 | 2023 | 0 | VK!F864 |
| VKFTA | 2024 | 2024 | 0 | VK!G864 |
| VKFTA | 2025 | 2025 | 0 | VK!H864 |
| VKFTA | 2026 | 2026 | 0 | VK!I864 |
| VKFTA | 2027 | 2027 | 0 | VK!J864 |
| VCFTA | 2022 | 2022 | 3 | VC!D875 |
| VCFTA | 2023 | 2023 | 1 | VC!E875 |
| VCFTA | 2024 | 2024 | 0 | VC!F875 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G875 |
| VCFTA | 2026 | 2026 | 0 | VC!H875 |
| VCFTA | 2027 | 2027 | 0 | VC!I875 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D872 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E872 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F872 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G872 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H872 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I872 |
| AHKFTA | 2022 | 2022 | 9 | AKH!D881 |
| AHKFTA | 2023 | 2023 | 6 | AKH!E881 |
| AHKFTA | 2024 | 2024 | 6 | AKH!F881 |
| AHKFTA | 2025 | 2025 | 3 | AKH!G881 |
| AHKFTA | 2026 | 2026 | 3 | AKH!H881 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I881 |
| EVFTA | 2022 | 2022 | 7,5 | EV-NK!D865 |
| EVFTA | 2023 | 2023 | 5 | EV-NK!E865 |
| EVFTA | 2024 | 2024 | 2,5 | EV-NK!F865 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G865 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H865 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I865 |
| UKVFTA | 2022 | 2022 | 7,5 | UKV!D867 |
| UKVFTA | 2023 | 2023 | 5 | UKV!E867 |
| UKVFTA | 2024 | 2024 | 2,5 | UKV!F867 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G867 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H867 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I867 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D865 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E865 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F865 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G865 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H865 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I865 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J865 |
| RCEP A | 2022 | 2022 | 13,5 | RCEPT-A!D868 |
| RCEP A | 2023 | 2023 | 12 | RCEPT-A!E868 |
| RCEP A | 2024 | 2024 | 10,5 | RCEPT-A!F868 |
| RCEP A | 2025 | 2025 | 9 | RCEPT-A!G868 |
| RCEP A | 2026 | 2026 | 7,5 | RCEPT-A!H868 |
| RCEP A | 2027 | 2027 | 6 | RCEPT-A!I868 |
| RCEP B | 2022 | 2022 | 13,5 | B!D868 |
| RCEP B | 2023 | 2023 | 12 | B!E868 |
| RCEP B | 2024 | 2024 | 10,5 | B!F868 |
| RCEP B | 2025 | 2025 | 9 | B!G868 |
| RCEP B | 2026 | 2026 | 7,5 | B!H868 |
| RCEP B | 2027 | 2027 | 6 | B!I868 |
| RCEP C | 2022 | 2022 | 13,5 | C!D868 |
| RCEP C | 2023 | 2023 | 12 | C!E868 |
| RCEP C | 2024 | 2024 | 10,5 | C!F868 |
| RCEP C | 2025 | 2025 | 9 | C!G868 |
| RCEP C | 2026 | 2026 | 7,5 | C!H868 |
| RCEP C | 2027 | 2027 | 6 | C!I868 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 13,6 | D!D868 |
| RCEP D | 2023 | 2023 | 12,3 | D!E868 |
| RCEP D | 2024 | 2024 | 10,9 | D!F868 |
| RCEP D | 2025 | 2025 | 9,5 | D!G868 |
| RCEP D | 2026 | 2026 | 8,2 | D!H868 |
| RCEP D | 2027 | 2027 | 6,8 | D!I868 |
| RCEP E | 2022 | 2022 | 13,5 | E!D868 |
| RCEP E | 2023 | 2023 | 12 | E!E868 |
| RCEP E | 2024 | 2024 | 10,5 | E!F868 |
| RCEP E | 2025 | 2025 | 9 | E!G868 |
| RCEP E | 2026 | 2026 | 7,5 | E!H868 |
| RCEP E | 2027 | 2027 | 6 | E!I868 |
| RCEP F | 2022 | 2022 | 13,5 | F!D868 |
| RCEP F | 2023 | 2023 | 12 | F!E868 |
| RCEP F | 2024 | 2024 | 10,5 | F!F868 |
| RCEP F | 2025 | 2025 | 9 | F!G868 |
| RCEP F | 2026 | 2026 | 7,5 | F!H868 |
| RCEP F | 2027 | 2027 | 6 | F!I868 |
| VIFTA | 2024 | 2024 | 10 | VI!F848 |
| VIFTA | 2025 | 2025 | 5 | VI!G848 |
| VIFTA | 2026 | 2026 | 0 | VI!H848 |
| VIFTA | 2027 | 2027 | 0 | VI!I848 |

## 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): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021) | | 1182/QĐ-BCT-PL | Prepare inspection/certification filings under the cited instruments before clearance. | Instrumento citado en la fuente; vigencia no verificada |
| DOC-003 | YELLOW | Quarantine | Item policy (source, Vietnamese): Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1) | | 01/2024/TT-BNNPTNT | Register for animal/plant quarantine as required. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Anexo A) 7,5%, RCEP (Anexo B) 7,5%, RCEP (Anexo C) 7,5%, RCEP (Anexo E) 7,5%, RCEP (Anexo F) 7,5%, RCEP (Anexo D) 8,2%: 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. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 0405.90 has 4 lines; 0405.90.90 is distinguished from its siblings by: Other. | 0405.90.10 Anhydrous butterfat; 0405.90.20 Butteroil; 0405.90.30 Ghee | 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 0405.90.90. 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 5% for 0405.90.90 was checked against BT2026 (cell BT2026!N877), 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 |
| --- |
| HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021) |
| Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1) |

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.