Vietnam Tariff Intelligence

# Detalle del SA 0407.90.10

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|---|---|
| **Código SA** | 0407.90.10 |
| **Descripción** | Birds’ eggs, in shell, fresh, preserved or cooked / - Other: / - - Of fowls of the species Gallus domesticus |
| **Unidad** | quả/kg |
| **Generado** | 02/11/2026 15:31:31 |
| **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/04079010/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 60 (NHN: 120) | 60% · fuera de contingente 120% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K906 |
| Preferencial (NMF) | 40 (NHN: 80) | 40% · fuera de contingente 80% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N906 |
| IVA | */5/8/10 | * / 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q906 |
| 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 |
|---|---|---|---|---|---|---|---|
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/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 |
| VN-LAO | 2.5 | 2,5% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| ATIGA | 5 | 5% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| EVFTA | 10,9 | 10,9% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 10,9 | 10,9% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 24 | 24% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VKFTA | 30 | 30% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VIFTA | 30 | 30% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-EAEU | Q | Q | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Requiere interpretación |
| 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 |
| ACFTA | 50 | 50% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | No elegible (*) |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/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 (*) |
| 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 (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AC!E894 |
| ATIGA | 2022 | 2022 | 5 | AT!E895 |
| ATIGA | 2023 | 2023 | 5 | AT!F895 |
| ATIGA | 2024 | 2024 | 5 | AT!G895 |
| ATIGA | 2025 | 2025 | 5 | AT!H895 |
| ATIGA | 2026 | 2026 | 5 | AT!I895 |
| ATIGA | 2027 | 2027 | 5 | AT!J895 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E897 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F897 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G897 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H897 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I897 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J897 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E899 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F899 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G899 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H899 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I899 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J899 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F901 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H896 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F897 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G897 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H897 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I897 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J897 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K897 |
| VKFTA | 2022 | 2022 | 30 | VK!E895 |
| VKFTA | 2023 | 2023 | 30 | VK!F895 |
| VKFTA | 2024 | 2024 | 30 | VK!G895 |
| VKFTA | 2025 | 2025 | 30 | VK!H895 |
| VKFTA | 2026 | 2026 | 30 | VK!I895 |
| VKFTA | 2027 | 2027 | 30 | VK!J895 |
| VCFTA | 2022 | 2022 | 30 | VC!D906 |
| VCFTA | 2023 | 2023 | 30 | VC!E906 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 24 | VC!F906 |
| VCFTA | 2025 | 2025 | 24 | VC!G906 |
| VCFTA | 2026 | 2026 | 24 | VC!H906 |
| VCFTA | 2027 | 2027 | 24 | VC!I906 |
| VN-EAEU | 2022 | 2022 | Q | EAV!D903 |
| VN-EAEU | 2023 | 2023 | Q | EAV!E903 |
| VN-EAEU | 2024 | 2024 | Q | EAV!F903 |
| VN-EAEU | 2025 | 2025 | Q | EAV!G903 |
| VN-EAEU | 2026 | 2026 | Q | EAV!H903 |
| VN-EAEU | 2027 | 2027 | Q | EAV!I903 |
| AHKFTA | 2022 | 2022 | * | AKH!D912 |
| AHKFTA | 2023 | 2023 | * | AKH!E912 |
| AHKFTA | 2024 | 2024 | * | AKH!F912 |
| AHKFTA | 2025 | 2025 | * | AKH!G912 |
| AHKFTA | 2026 | 2026 | * | AKH!H912 |
| AHKFTA | 2027 | 2027 | * | AKH!I912 |
| EVFTA | 2022 | 2022 | 21,8 | EV-NK!D896 |
| EVFTA | 2023 | 2023 | 19 | EV-NK!E896 |
| EVFTA | 2024 | 2024 | 16,3 | EV-NK!F896 |
| EVFTA | 2025 | 2025 | 13,6 | EV-NK!G896 |
| EVFTA | 2026 | 2026 | 10,9 | EV-NK!H896 |
| EVFTA | 2027 | 2027 | 8,1 | EV-NK!I896 |
| UKVFTA | 2022 | 2022 | 21,8 | UKV!D898 |
| UKVFTA | 2023 | 2023 | 19 | UKV!E898 |
| UKVFTA | 2024 | 2024 | 16,3 | UKV!F898 |
| UKVFTA | 2025 | 2025 | 13,6 | UKV!G898 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 10,9 | UKV!H898 |
| UKVFTA | 2027 | 2027 | 8,1 | UKV!I898 |
| CPTPP | (I) | 2021 (DERIVED) | 10 | CPTPP!D896 |
| CPTPP | (II) | 2022 (DERIVED) | 5 | CPTPP!E896 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F896 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G896 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H896 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I896 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J896 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D899 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E899 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F899 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G899 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H899 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I899 |
| RCEP B | 2022 | 2022 | * | B!D899 |
| RCEP B | 2023 | 2023 | * | B!E899 |
| RCEP B | 2024 | 2024 | * | B!F899 |
| RCEP B | 2025 | 2025 | * | B!G899 |
| RCEP B | 2026 | 2026 | * | B!H899 |
| RCEP B | 2027 | 2027 | * | B!I899 |
| RCEP C | 2022 | 2022 | * | C!D899 |
| RCEP C | 2023 | 2023 | * | C!E899 |
| RCEP C | 2024 | 2024 | * | C!F899 |
| RCEP C | 2025 | 2025 | * | C!G899 |
| RCEP C | 2026 | 2026 | * | C!H899 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | * | C!I899 |
| RCEP D | 2022 | 2022 | * | D!D899 |
| RCEP D | 2023 | 2023 | * | D!E899 |
| RCEP D | 2024 | 2024 | * | D!F899 |
| RCEP D | 2025 | 2025 | * | D!G899 |
| RCEP D | 2026 | 2026 | * | D!H899 |
| RCEP D | 2027 | 2027 | * | D!I899 |
| RCEP E | 2022 | 2022 | * | E!D899 |
| RCEP E | 2023 | 2023 | * | E!E899 |
| RCEP E | 2024 | 2024 | * | E!F899 |
| RCEP E | 2025 | 2025 | * | E!G899 |
| RCEP E | 2026 | 2026 | * | E!H899 |
| RCEP E | 2027 | 2027 | * | E!I899 |
| RCEP F | 2022 | 2022 | * | F!D899 |
| RCEP F | 2023 | 2023 | * | F!E899 |
| RCEP F | 2024 | 2024 | * | F!F899 |
| RCEP F | 2025 | 2025 | * | F!G899 |
| RCEP F | 2026 | 2026 | * | F!H899 |
| RCEP F | 2027 | 2027 | * | F!I899 |
| VIFTA | 2024 | 2024 | 30 | VI!F877 |
| VIFTA | 2025 | 2025 | 30 | VI!G877 |
| VIFTA | 2026 | 2026 | 30 | VI!H877 |
| VIFTA | 2027 | 2027 | 30 | VI!I877 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): Hạn ngạch thuế quan (12/2018/TT-BTC) | | 12/2018/TT-BTC | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | 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-005 | YELLOW | Tariff quota (MFN) | MFN rate "40 (NHN: 80)": in-quota 40%, out-of-quota 80%. | | 12/2018/TT-BCT | Confirm tariff-quota allocation before budgeting. | No verificado – requiere comprobación |
| FTA-005 | YELLOW | Tariff quota (NKTT) | NKTT rate "60 (NHN: 120)": in-quota 60%, out-of-quota 120%. | | 12/2018/TT-BCT | Confirm tariff-quota allocation before budgeting. | No verificado – requiere comprobación |
| FTA-013 | YELLOW | FTA rate not lower than MFN | ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving. | MFN 40% | | 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 0407.90 has 3 lines; 0407.90.10 is distinguished from its siblings by: Of fowls of the species Gallus domesticus. | 0407.90.20 Of ducks; 0407.90.90 Other | 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 "*/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). | No verificado – requiere comprobación |

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 0407.90.10. 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 40% · fuera de contingente 80% for 0407.90.10 was checked against BT2026 (cell BT2026!N906), 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 |
|---|
| Hạn ngạch thuế quan (12/2018/TT-BTC) |
| 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.