

Detalle del SA 0402.10.91

|                        |                                                                                                                                                                                                                                                      |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 0402.10.91                                                                                                                                                                                                                                           |
| Descripción            | Milk and cream, concentrated or containing added sugar or other sweetening matter / - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%: / - - Other: / - - - In containers of a net weight of 20 kg or more |
| Unidad                 | kg                                                                                                                                                                                                                                                   |
| Generado               | 14/10/2026 20:21:39                                                                                                                                                                                                                                  |
| 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                 | <a href="https://www.tariff.victorws.com/hs-code/04021091/">https://www.tariff.victorws.com/hs-code/04021091/</a>                                                                                                                                    |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente      |
|----------------------------------|-----------------|-----------------------|----------------|------------|-------------|
| Derecho de importación ordinario | 3               | 3%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K835 |
| Preferencial (NMF)               | 2               | 2%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N835 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q835 |
| 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 |
| 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 |
| RCEP (Anexo A) | 0      | 0%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0      | 0%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0      | 0%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0      | 0%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0      | 0%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0      | 0%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/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<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem         |
| VKFTA   | 0 | 0%            | Arancel consolidado<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem         |
| VN-EAEU | 0 | 0%            | Arancel consolidado<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem         |
| VN-LAO  | 0 | 0%            | Arancel consolidado<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem         |
| AHKFTA  | 1 | 1%            | Arancel consolidado<br>BT2026 | 2026                  | AHK                   | 123/2022/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          |
| VIFTA   | * | * no elegible | Arancel consolidado<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | No elegible<br>(*) |

### Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente  |
|-------|----------------------------------------|------|-----------------|---------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E818 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E819 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F819 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G819 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H819 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I819 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J819 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E821 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F821 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G821 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H821 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente    |
|---------|----------------------------------------|------|-----------------|-----------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I821   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J821   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4               | VJ!E823   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2               | VJ!F823   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G823   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H823   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I823   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J823   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F825   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H820 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F821   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G821   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H821   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I821   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J821   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K821   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E819   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F819   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G819   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H819   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I819   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J819   |
| VCFTA   | 2022                                   | 2022 | 4               | VC!D830   |
| VCFTA   | 2023                                   | 2023 | 2               | VC!E830   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F830   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G830   |

| FTA     | Periodo | Año  | Valor de origen | Fuente     |
|---------|---------|------|-----------------|------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H830    |
| VCFTA   | 2027    | 2027 | 0               | VC!I830    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D827   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E827   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F827   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G827   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H827   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I827   |
| AHKFTA  | 2022    | 2022 | 3               | AKH!D836   |
| AHKFTA  | 2023    | 2023 | 2               | AKH!E836   |
| AHKFTA  | 2024    | 2024 | 2               | AKH!F836   |
| AHKFTA  | 2025    | 2025 | 1               | AKH!G836   |
| AHKFTA  | 2026    | 2026 | 1               | AKH!H836   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I836   |
| EVFTA   | 2022    | 2022 | 2,5             | EV-NK!D820 |
| EVFTA   | 2023    | 2023 | 1,6             | EV-NK!E820 |
| EVFTA   | 2024    | 2024 | 0,8             | EV-NK!F820 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G820 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H820 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I820 |
| UKVFTA  | 2022    | 2022 | 2,5             | UKV!D822   |
| UKVFTA  | 2023    | 2023 | 1,6             | UKV!E822   |
| UKVFTA  | 2024    | 2024 | 0,8             | UKV!F822   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G822   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H822   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I822   |

| FTA    | Periodo | Año            | Valor de origen | Fuente       |
|--------|---------|----------------|-----------------|--------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D820   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E820   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F820   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G820   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H820   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I820   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J820   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D823 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E823 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F823 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G823 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H823 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I823 |
| RCEP B | 2022    | 2022           | 0               | B!D823       |
| RCEP B | 2023    | 2023           | 0               | B!E823       |
| RCEP B | 2024    | 2024           | 0               | B!F823       |
| RCEP B | 2025    | 2025           | 0               | B!G823       |
| RCEP B | 2026    | 2026           | 0               | B!H823       |
| RCEP B | 2027    | 2027           | 0               | B!I823       |
| RCEP C | 2022    | 2022           | 0               | C!D823       |
| RCEP C | 2023    | 2023           | 0               | C!E823       |
| RCEP C | 2024    | 2024           | 0               | C!F823       |
| RCEP C | 2025    | 2025           | 0               | C!G823       |
| RCEP C | 2026    | 2026           | 0               | C!H823       |
| RCEP C | 2027    | 2027           | 0               | C!I823       |
| RCEP D | 2022    | 2022           | 0               | D!D823       |

| FTA    | Periodo | Año  | Valor de origen | Fuente  |
|--------|---------|------|-----------------|---------|
| RCEP D | 2023    | 2023 | 0               | D!E823  |
| RCEP D | 2024    | 2024 | 0               | D!F823  |
| RCEP D | 2025    | 2025 | 0               | D!G823  |
| RCEP D | 2026    | 2026 | 0               | D!H823  |
| RCEP D | 2027    | 2027 | 0               | D!I823  |
| RCEP E | 2022    | 2022 | 0               | E!D823  |
| RCEP E | 2023    | 2023 | 0               | E!E823  |
| RCEP E | 2024    | 2024 | 0               | E!F823  |
| RCEP E | 2025    | 2025 | 0               | E!G823  |
| RCEP E | 2026    | 2026 | 0               | E!H823  |
| RCEP E | 2027    | 2027 | 0               | E!I823  |
| RCEP F | 2022    | 2022 | 0               | F!D823  |
| RCEP F | 2023    | 2023 | 0               | F!E823  |
| RCEP F | 2024    | 2024 | 0               | F!F823  |
| RCEP F | 2025    | 2025 | 0               | F!G823  |
| RCEP F | 2026    | 2026 | 0               | F!H823  |
| RCEP F | 2027    | 2027 | 0               | F!I823  |
| VIFTA  | 2024    | 2024 | *               | VI!F806 |
| VIFTA  | 2025    | 2025 | *               | VI!G806 |
| VIFTA  | 2026    | 2026 | *               | VI!H806 |
| VIFTA  | 2027    | 2027 | *               | VI!I806 |

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 |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 0402.10 has 6 lines; 0402.10.91 is distinguished from its siblings by: In containers of a net weight of 20 kg or more. | 0402.10.41 In containers of a net weight of 20 kg or more; 0402.10.42 In containers of a net weight of 2 kg or less; 0402.10.49 Other; 0402.10.92 In containers of a net weight of 2 kg or less; 0402.10.99 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 "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 0402.10.91. 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 2% for 0402.10.91 was checked against BT2026 (cell BT2026!N835), 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.