

Detalle del SA 4905.20.00

|                        |                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 4905.20.00                                                                                                                                    |
| Descripción            | Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed / - In book form  |
| Unidad                 | cuón                                                                                                                                          |
| Generado               | 14/10/2026 15:26:51                                                                                                                           |
| 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/49052000/">https://www.tariff.victorws.com/hs-code/49052000/</a>                             |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel                   | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|---------------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 5               | 5%                        | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7763 |
| Preferencial (NMF)               | 0               | 0%                        | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N7763 |
| IVA                              | 5/8/10          | 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7763 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>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 |
| AHKFTA         | 0               | 0%      | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/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               | 0%      | 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 |

| FTA     | Valor de origen | Arancel       | Base de datos              | Periodo               | Prueba de origen      | Base jurídica  | Estado          |
|---------|-----------------|---------------|----------------------------|-----------------------|-----------------------|----------------|-----------------|
| VCFTA   | 0               | 0%            | Arancel consolidado BT2026 | 2026                  | VC                    | 112/2022/ND-CP | Ad valorem      |
| VJEPa   | 0               | 0%            | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/ND-CP | Ad valorem      |
| VKFTA   | 0               | 0%            | Arancel consolidado BT2026 | 2026                  | VK                    | 125/2022/ND-CP | Ad valorem      |
| VN-LAO  | 0               | 0%            | Arancel consolidado BT2026 |                       | S                     | 206/2025/ND-CP | Ad valorem      |
| VIFTA   | 0               | 0%            | Arancel consolidado BT2026 | 2026                  | Form VI (verify)      | 131/2024/ND-CP | Ad valorem      |
| VN-CAM  |                 | Sin datos     | Sin datos                  |                       | S                     | 56/2026/ND-CP  | Sin datos       |
| VNCU    |                 | Sin datos     | Sin datos                  |                       | VNCB · Form VC (Cuba) | 114/2022/ND-CP | Sin datos       |
| VN-EAEU | *               | * no elegible | Arancel consolidado BT2026 | 2026                  | EAV                   | 113/2022/ND-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) |      | 0               | AC!E7484 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E7437 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F7437 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G7437 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H7437 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I7437 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J7437 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E7487 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F7487 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G7487 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H7487   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I7487   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J7487   |
| VJEPa   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E7488   |
| VJEPa   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F7488   |
| VJEPa   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G7488   |
| VJEPa   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H7488   |
| VJEPa   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I7488   |
| VJEPa   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J7488   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F7489   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H7443 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F7451   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G7451   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H7451   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I7451   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J7451   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K7451   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E7473   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F7473   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G7473   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H7473   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I7473   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J7473   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D7519   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E7519   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F7519   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2025    | 2025 | 0               | VC!G7519    |
| VCFTA   | 2026    | 2026 | 0               | VC!H7519    |
| VCFTA   | 2027    | 2027 | 0               | VC!I7519    |
| VN-EAEU | 2022    | 2022 | *               | EAV!D7499   |
| VN-EAEU | 2023    | 2023 | *               | EAV!E7499   |
| VN-EAEU | 2024    | 2024 | *               | EAV!F7499   |
| VN-EAEU | 2025    | 2025 | *               | EAV!G7499   |
| VN-EAEU | 2026    | 2026 | *               | EAV!H7499   |
| VN-EAEU | 2027    | 2027 | *               | EAV!I7499   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D7512   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E7512   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F7512   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G7512   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H7512   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I7512   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D7516 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E7516 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F7516 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G7516 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H7516 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I7516 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D7517   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E7517   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F7517   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G7517   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H7517   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| UKVFTA | 2027    | 2027           | 0               | UKV!I7517     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D7467   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E7467   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F7467   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G7467   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H7467   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I7467   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J7467   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D7504 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E7504 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F7504 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G7504 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H7504 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I7504 |
| RCEP B | 2022    | 2022           | 0               | B!D7504       |
| RCEP B | 2023    | 2023           | 0               | B!E7504       |
| RCEP B | 2024    | 2024           | 0               | B!F7504       |
| RCEP B | 2025    | 2025           | 0               | B!G7504       |
| RCEP B | 2026    | 2026           | 0               | B!H7504       |
| RCEP B | 2027    | 2027           | 0               | B!I7504       |
| RCEP C | 2022    | 2022           | 0               | C!D7504       |
| RCEP C | 2023    | 2023           | 0               | C!E7504       |
| RCEP C | 2024    | 2024           | 0               | C!F7504       |
| RCEP C | 2025    | 2025           | 0               | C!G7504       |
| RCEP C | 2026    | 2026           | 0               | C!H7504       |
| RCEP C | 2027    | 2027           | 0               | C!I7504       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2022    | 2022 | 0               | D!D7504  |
| RCEP D | 2023    | 2023 | 0               | D!E7504  |
| RCEP D | 2024    | 2024 | 0               | D!F7504  |
| RCEP D | 2025    | 2025 | 0               | D!G7504  |
| RCEP D | 2026    | 2026 | 0               | D!H7504  |
| RCEP D | 2027    | 2027 | 0               | D!I7504  |
| RCEP E | 2022    | 2022 | 0               | E!D7507  |
| RCEP E | 2023    | 2023 | 0               | E!E7507  |
| RCEP E | 2024    | 2024 | 0               | E!F7507  |
| RCEP E | 2025    | 2025 | 0               | E!G7507  |
| RCEP E | 2026    | 2026 | 0               | E!H7507  |
| RCEP E | 2027    | 2027 | 0               | E!I7507  |
| RCEP F | 2022    | 2022 | 0               | F!D7504  |
| RCEP F | 2023    | 2023 | 0               | F!E7504  |
| RCEP F | 2024    | 2024 | 0               | F!F7504  |
| RCEP F | 2025    | 2025 | 0               | F!G7504  |
| RCEP F | 2026    | 2026 | 0               | F!H7504  |
| RCEP F | 2027    | 2027 | 0               | F!I7504  |
| VIFTA  | 2024    | 2024 | 0               | VI!F6940 |
| VIFTA  | 2025    | 2025 | 0               | VI!G6940 |
| VIFTA  | 2026    | 2026 | 0               | VI!H6940 |
| VIFTA  | 2027    | 2027 | 0               | VI!I6940 |

### Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                                                         |                 |                     |                                                                                                          |                                                         |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| DOC-004 | YELLOW | Other item policy                                          | Item policy (source, Vietnamese): DM HH NK XK trong lĩnh vực phát hành xuất bản phẩm (22/2018/TT-BTTTT-PL2)                             |                 | 22/2018/TT-BTTTT-PL | Read the referenced instruments.                                                                         | Instrumento citado en la fuente; vigencia no verificada |
| HS-004  | YELLOW | HS code introduced in the 2023 nomenclature                | 4905.20.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 4905.20.00 | 31/2022/TT-BTC      | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.  | 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                   |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4905.20.00. 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 0% for 4905.20.00 was checked against BT2026 (cell BT2026!N7763), 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                                                    |
|---------------------------------------------------------------------------|
| DM HH NK XK trong lĩnh vực phát hành xuất bản phẩm (22/2018/TT-BTTTT-PL2) |

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.