Vietnam Tariff Intelligence

Detalle del SA 4403.23.90

Código SA	4403.23.90
Descripción	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared / - Other, coniferous: / - - Of fir (Abies spp.) and spruce (Picea spp.), of which the smallest cross-sectional dimension is 15 cm or more: / - - - Other
Unidad	kg/m3
Generado	04/11/2026 12:36:26
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://vietnamtariff.com/hs-code/44032390/

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!K6857
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6857
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6857
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	25	25%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6857
Arancel de exportación CPTPP	10	10%	115/2022/NĐ-CP	2022-12-30	BT2026!CM6857
Arancel de exportación EVFTA	10	10%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6857
Arancel de exportación UKVFTA	10	10%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6857

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
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

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
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

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6615
ATIGA	2022	2022	0	AT!E6570
ATIGA	2023	2023	0	AT!F6570
ATIGA	2024	2024	0	AT!G6570
ATIGA	2025	2025	0	AT!H6570
ATIGA	2026	2026	0	AT!I6570
ATIGA	2027	2027	0	AT!J6570
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6620
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6620
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6620
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6620

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6620
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6620
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6620
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6620
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6620
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6620
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6620
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6620
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6622
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6576
AIFTA	30/12/2022	2022	0	AI!F6578
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6578
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6578
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6578
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6578
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6578
VKFTA	2022	2022	0	VK!E6598
VKFTA	2023	2023	0	VK!F6598
VKFTA	2024	2024	0	VK!G6598
VKFTA	2025	2025	0	VK!H6598
VKFTA	2026	2026	0	VK!I6598
VKFTA	2027	2027	0	VK!J6598
VCFTA	2022	2022	0	VC!D6651
VCFTA	2023	2023	0	VC!E6651
VCFTA	2024	2024	0	VC!F6651
VCFTA	2025	2025	0	VC!G6651

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H6651
VCFTA	2027	2027	0	VC!I6651
VN-EAEU	2022	2022	0	EAV!D6633
VN-EAEU	2023	2023	0	EAV!E6633
VN-EAEU	2024	2024	0	EAV!F6633
VN-EAEU	2025	2025	0	EAV!G6633
VN-EAEU	2026	2026	0	EAV!H6633
VN-EAEU	2027	2027	0	EAV!I6633
AHKFTA	2022	2022	0	AKH!D6641
AHKFTA	2023	2023	0	AKH!E6641
AHKFTA	2024	2024	0	AKH!F6641
AHKFTA	2025	2025	0	AKH!G6641
AHKFTA	2026	2026	0	AKH!H6641
AHKFTA	2027	2027	0	AKH!I6641
EVFTA	2022	2022	0	EV-NK!D6634
EVFTA	2023	2023	0	EV-NK!E6634
EVFTA	2024	2024	0	EV-NK!F6634
EVFTA	2025	2025	0	EV-NK!G6634
EVFTA	2026	2026	0	EV-NK!H6634
EVFTA	2027	2027	0	EV-NK!I6634
UKVFTA	2022	2022	0	UKV!D6636
UKVFTA	2023	2023	0	UKV!E6636
UKVFTA	2024	2024	0	UKV!F6636
UKVFTA	2025	2025	0	UKV!G6636
UKVFTA	2026	2026	0	UKV!H6636
UKVFTA	2027	2027	0	UKV!I6636

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6601
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6601
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6601
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6601
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6601
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6601
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6601
RCEP A	2022	2022	0	RCEPT-A!D6635
RCEP A	2023	2023	0	RCEPT-A!E6635
RCEP A	2024	2024	0	RCEPT-A!F6635
RCEP A	2025	2025	0	RCEPT-A!G6635
RCEP A	2026	2026	0	RCEPT-A!H6635
RCEP A	2027	2027	0	RCEPT-A!I6635
RCEP B	2022	2022	0	B!D6635
RCEP B	2023	2023	0	B!E6635
RCEP B	2024	2024	0	B!F6635
RCEP B	2025	2025	0	B!G6635
RCEP B	2026	2026	0	B!H6635
RCEP B	2027	2027	0	B!I6635
RCEP C	2022	2022	0	C!D6635
RCEP C	2023	2023	0	C!E6635
RCEP C	2024	2024	0	C!F6635
RCEP C	2025	2025	0	C!G6635
RCEP C	2026	2026	0	C!H6635
RCEP C	2027	2027	0	C!I6635
RCEP D	2022	2022	0	D!D6635

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E6635
RCEP D	2024	2024	0	D!F6635
RCEP D	2025	2025	0	D!G6635
RCEP D	2026	2026	0	D!H6635
RCEP D	2027	2027	0	D!I6635
RCEP E	2022	2022	0	E!D6638
RCEP E	2023	2023	0	E!E6638
RCEP E	2024	2024	0	E!F6638
RCEP E	2025	2025	0	E!G6638
RCEP E	2026	2026	0	E!H6638
RCEP E	2027	2027	0	E!I6638
RCEP F	2022	2022	0	F!D6635
RCEP F	2023	2023	0	F!E6635
RCEP F	2024	2024	0	F!F6635
RCEP F	2025	2025	0	F!G6635
RCEP F	2026	2026	0	F!H6635
RCEP F	2027	2027	0	F!I6635
VIFTA	2024	2024	0	VI!F6128
VIFTA	2025	2025	0	VI!G6128
VIFTA	2026	2026	0	VI!H6128
VIFTA	2027	2027	0	VI!I6128

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): Cấm XK gỗ tròn, gỗ xẻ từ gỗ rừng tự nhiên trong nước (01/2024/TT-BNNPTNT M20)		01/2024/TT-BNNPTNT	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): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật thực vật rừng nguy cấp, quý hiếm			Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Gỗ và SP chế biến từ gỗ khi XK phải có HS lâm sản hợp pháp (01/2024/TT-BNNPTNT M21)		01/2024/TT-BNNPTNT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4403.23 has 2 lines; 4403.23.90 is distinguished from its siblings by: Other.	4403.23.10 Baulks, sawlogs and veneer logs	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 4403.23.90. 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 0% for 4403.23.90 was checked against BT2026 (cell BT2026!N6857), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)
HH là mẫu vật thực vật rừng nguy cấp, quý hiếm
thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)
Cấm XK gỗ tròn, gỗ xẻ từ gỗ rừng tự nhiên trong nước (01/2024/TT-BNNPTNT M20)
Gỗ và SP chế biến từ gỗ khi XK phải có HS lâm sản hợp pháp (01/2024/TT-BNNPTNT M21)

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.