

Detalle del SA 4403.97.10

Código SA	4403.97.10
Descripción	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared / - Other: / - - Of poplar and aspen (Populus spp.): / - - - Baulks, sawlogs and veneer logs
Unidad	kg/m3
Generado	30/10/2026 13:46:48
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://vietnamtariff.com/hs-code/44039710/

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!K6894
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6894
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6894
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	25	25%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6894
Arancel de exportación CPTPP	10	10%	115/2022/NĐ-CP	2022-12-30	BT2026!CM6894
Arancel de exportación EVFTA	10	10%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6894
Arancel de exportación UKVFTA	10	10%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6894

Aranceles preferenciales especiales (TLC) - 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
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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!E6652
ATIGA	2022	2022	0	AT!E6607
ATIGA	2023	2023	0	AT!F6607
ATIGA	2024	2024	0	AT!G6607
ATIGA	2025	2025	0	AT!H6607
ATIGA	2026	2026	0	AT!I6607
ATIGA	2027	2027	0	AT!J6607
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6657
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6657
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6657
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6657

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6657
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6657
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6657
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6657
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6657
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6657
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6657
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6657
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6659
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6613
AIFTA	30/12/2022	2022	0	AI!F6615
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6615
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6615
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6615
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6615
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6615
VKFTA	2022	2022	0	VK!E6635
VKFTA	2023	2023	0	VK!F6635
VKFTA	2024	2024	0	VK!G6635
VKFTA	2025	2025	0	VK!H6635
VKFTA	2026	2026	0	VK!I6635
VKFTA	2027	2027	0	VK!J6635
VCFTA	2022	2022	0	VC!D6688
VCFTA	2023	2023	0	VC!E6688
VCFTA	2024	2024	0	VC!F6688
VCFTA	2025	2025	0	VC!G6688

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H6688
VCFTA	2027	2027	0	VC!I6688
VN-EAEU	2022	2022	0	EAV!D6670
VN-EAEU	2023	2023	0	EAV!E6670
VN-EAEU	2024	2024	0	EAV!F6670
VN-EAEU	2025	2025	0	EAV!G6670
VN-EAEU	2026	2026	0	EAV!H6670
VN-EAEU	2027	2027	0	EAV!I6670
AHKFTA	2022	2022	0	AKH!D6678
AHKFTA	2023	2023	0	AKH!E6678
AHKFTA	2024	2024	0	AKH!F6678
AHKFTA	2025	2025	0	AKH!G6678
AHKFTA	2026	2026	0	AKH!H6678
AHKFTA	2027	2027	0	AKH!I6678
EVFTA	2022	2022	0	EV-NK!D6671
EVFTA	2023	2023	0	EV-NK!E6671
EVFTA	2024	2024	0	EV-NK!F6671
EVFTA	2025	2025	0	EV-NK!G6671
EVFTA	2026	2026	0	EV-NK!H6671
EVFTA	2027	2027	0	EV-NK!I6671
UKVFTA	2022	2022	0	UKV!D6673
UKVFTA	2023	2023	0	UKV!E6673
UKVFTA	2024	2024	0	UKV!F6673
UKVFTA	2025	2025	0	UKV!G6673
UKVFTA	2026	2026	0	UKV!H6673
UKVFTA	2027	2027	0	UKV!I6673

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6638
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6638
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6638
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6638
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6638
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6638
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6638
RCEP A	2022	2022	0	RCEPT-A!D6672
RCEP A	2023	2023	0	RCEPT-A!E6672
RCEP A	2024	2024	0	RCEPT-A!F6672
RCEP A	2025	2025	0	RCEPT-A!G6672
RCEP A	2026	2026	0	RCEPT-A!H6672
RCEP A	2027	2027	0	RCEPT-A!I6672
RCEP B	2022	2022	0	B!D6672
RCEP B	2023	2023	0	B!E6672
RCEP B	2024	2024	0	B!F6672
RCEP B	2025	2025	0	B!G6672
RCEP B	2026	2026	0	B!H6672
RCEP B	2027	2027	0	B!I6672
RCEP C	2022	2022	0	C!D6672
RCEP C	2023	2023	0	C!E6672
RCEP C	2024	2024	0	C!F6672
RCEP C	2025	2025	0	C!G6672
RCEP C	2026	2026	0	C!H6672
RCEP C	2027	2027	0	C!I6672
RCEP D	2022	2022	0	D!D6672

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E6672
RCEP D	2024	2024	0	D!F6672
RCEP D	2025	2025	0	D!G6672
RCEP D	2026	2026	0	D!H6672
RCEP D	2027	2027	0	D!I6672
RCEP E	2022	2022	0	E!D6675
RCEP E	2023	2023	0	E!E6675
RCEP E	2024	2024	0	E!F6675
RCEP E	2025	2025	0	E!G6675
RCEP E	2026	2026	0	E!H6675
RCEP E	2027	2027	0	E!I6675
RCEP F	2022	2022	0	F!D6672
RCEP F	2023	2023	0	F!E6672
RCEP F	2024	2024	0	F!F6672
RCEP F	2025	2025	0	F!G6672
RCEP F	2026	2026	0	F!H6672
RCEP F	2027	2027	0	F!I6672
VIFTA	2024	2024	0	VI!F6165
VIFTA	2025	2025	0	VI!G6165
VIFTA	2026	2026	0	VI!H6165
VIFTA	2027	2027	0	VI!I6165

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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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): 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 4403.97 has 2 lines; 4403.97.10 is distinguished from its siblings by: Baulks, sawlogs and veneer logs.	4403.97.90 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 "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 4403.97.10. 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 0% for 4403.97.10 was checked against BT2026 (cell BT2026!N6894), 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
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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)
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.