Vietnam Tariff Intelligence

Detalle del SA 4407.27.20

Código SA	4407.27.20
Descripción	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm / - Of tropical wood: / - - Sapelli: / - - - Sawn lengthwise, not further worked
Unidad	m3
Generado	10/11/2026 05:18:45
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/44072720/

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!K6952
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6952
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6952
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	25	25%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6952
Arancel de exportación CPTPP	5/3,6; M: 5/5,4	5/3,6; M: 5/5,4	115/2022/NĐ-CP	2022-12-30	BT2026!CM6952
Arancel de exportación EVFTA	5/7,2	5 / 7,2 (varios tipos)	116/2022/NĐ-CP	2022-12-30	BT2026!CP6952
Arancel de exportación UKVFTA	5/7,2	5 / 7,2 (varios tipos)	117/2022/NĐ-CP	2022-12-30	BT2026!CS6952

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-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
VN-EAEU	*	* no elegible	Arancel consolidado BT2026	2026	EAV	113/2022/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)		0	AC!E6714
ATIGA	2022	2022	0	AT!E6669
ATIGA	2023	2023	0	AT!F6669
ATIGA	2024	2024	0	AT!G6669
ATIGA	2025	2025	0	AT!H6669
ATIGA	2026	2026	0	AT!I6669
ATIGA	2027	2027	0	AT!J6669
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6719
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6719
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6719
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6719

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6719
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6719
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6719
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6719
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6719
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6719
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6719
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6719
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6721
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6675
AIFTA	30/12/2022	2022	0	AI!F6677
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6677
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6677
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6677
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6677
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6677
VKFTA	2022	2022	0	VK!E6697
VKFTA	2023	2023	0	VK!F6697
VKFTA	2024	2024	0	VK!G6697
VKFTA	2025	2025	0	VK!H6697
VKFTA	2026	2026	0	VK!I6697
VKFTA	2027	2027	0	VK!J6697
VCFTA	2022	2022	0	VC!D6750
VCFTA	2023	2023	0	VC!E6750
VCFTA	2024	2024	0	VC!F6750
VCFTA	2025	2025	0	VC!G6750

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H6750
VCFTA	2027	2027	0	VC!I6750
VN-EAEU	2022	2022	*	EAV!D6732
VN-EAEU	2023	2023	*	EAV!E6732
VN-EAEU	2024	2024	*	EAV!F6732
VN-EAEU	2025	2025	*	EAV!G6732
VN-EAEU	2026	2026	*	EAV!H6732
VN-EAEU	2027	2027	*	EAV!I6732
AHKFTA	2022	2022	0	AKH!D6740
AHKFTA	2023	2023	0	AKH!E6740
AHKFTA	2024	2024	0	AKH!F6740
AHKFTA	2025	2025	0	AKH!G6740
AHKFTA	2026	2026	0	AKH!H6740
AHKFTA	2027	2027	0	AKH!I6740
EVFTA	2022	2022	0	EV-NK!D6733
EVFTA	2023	2023	0	EV-NK!E6733
EVFTA	2024	2024	0	EV-NK!F6733
EVFTA	2025	2025	0	EV-NK!G6733
EVFTA	2026	2026	0	EV-NK!H6733
EVFTA	2027	2027	0	EV-NK!I6733
UKVFTA	2022	2022	0	UKV!D6735
UKVFTA	2023	2023	0	UKV!E6735
UKVFTA	2024	2024	0	UKV!F6735
UKVFTA	2025	2025	0	UKV!G6735
UKVFTA	2026	2026	0	UKV!H6735
UKVFTA	2027	2027	0	UKV!I6735

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6700
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6700
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6700
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6700
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6700
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6700
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6700
RCEP A	2022	2022	0	RCEPT-A!D6734
RCEP A	2023	2023	0	RCEPT-A!E6734
RCEP A	2024	2024	0	RCEPT-A!F6734
RCEP A	2025	2025	0	RCEPT-A!G6734
RCEP A	2026	2026	0	RCEPT-A!H6734
RCEP A	2027	2027	0	RCEPT-A!I6734
RCEP B	2022	2022	0	B!D6734
RCEP B	2023	2023	0	B!E6734
RCEP B	2024	2024	0	B!F6734
RCEP B	2025	2025	0	B!G6734
RCEP B	2026	2026	0	B!H6734
RCEP B	2027	2027	0	B!I6734
RCEP C	2022	2022	0	C!D6734
RCEP C	2023	2023	0	C!E6734
RCEP C	2024	2024	0	C!F6734
RCEP C	2025	2025	0	C!G6734
RCEP C	2026	2026	0	C!H6734
RCEP C	2027	2027	0	C!I6734
RCEP D	2022	2022	0	D!D6734

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E6734
RCEP D	2024	2024	0	D!F6734
RCEP D	2025	2025	0	D!G6734
RCEP D	2026	2026	0	D!H6734
RCEP D	2027	2027	0	D!I6734
RCEP E	2022	2022	0	E!D6737
RCEP E	2023	2023	0	E!E6737
RCEP E	2024	2024	0	E!F6737
RCEP E	2025	2025	0	E!G6737
RCEP E	2026	2026	0	E!H6737
RCEP E	2027	2027	0	E!I6737
RCEP F	2022	2022	0	F!D6734
RCEP F	2023	2023	0	F!E6734
RCEP F	2024	2024	0	F!F6734
RCEP F	2025	2025	0	F!G6734
RCEP F	2026	2026	0	F!H6734
RCEP F	2027	2027	0	F!I6734
VIFTA	2024	2024	0	VI!F6223
VIFTA	2025	2025	0	VI!G6223
VIFTA	2026	2026	0	VI!H6223
VIFTA	2027	2027	0	VI!I6223

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): 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 4407.27 has 3 lines; 4407.27.20 is distinguished from its siblings by: Sawn lengthwise, not further worked.	4407.27.30 Planed, sanded or end-jointed; 4407.27.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4407.27.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4407.27.20	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 "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 4407.27.20. 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 4407.27.20 was checked against BT2026 (cell BT2026!N6952), 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)
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.