

Detalle del SA 4407.97.10

Código SA	4407.97.10
Descripción	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm / - Other: / - - Of poplar and aspen (Populus spp.): / - - - Planed, sanded or end-jointed
Unidad	m3
Generado	31/10/2026 09:29:21
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/44079710/

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!K7016
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7016
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7016
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	25	25%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7016
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!CM7016
Arancel de exportación EVFTA	5/7,2	5 / 7,2 (varios tipos)	116/2022/NĐ-CP	2022-12-30	BT2026!CP7016
Arancel de exportación UKVFTA	5/7,2	5 / 7,2 (varios tipos)	117/2022/NĐ-CP	2022-12-30	BT2026!CS7016

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!E6778
ATIGA	2022	2022	0	AT!E6733
ATIGA	2023	2023	0	AT!F6733
ATIGA	2024	2024	0	AT!G6733
ATIGA	2025	2025	0	AT!H6733
ATIGA	2026	2026	0	AT!I6733
ATIGA	2027	2027	0	AT!J6733
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6783
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6783
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6783
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6783

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6783
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6783
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6783
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6783
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6783
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6783
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6783
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6783
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6785
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6739
AIFTA	30/12/2022	2022	0	AI!F6741
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6741
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6741
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6741
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6741
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6741
VKFTA	2022	2022	0	VK!E6761
VKFTA	2023	2023	0	VK!F6761
VKFTA	2024	2024	0	VK!G6761
VKFTA	2025	2025	0	VK!H6761
VKFTA	2026	2026	0	VK!I6761
VKFTA	2027	2027	0	VK!J6761
VCFTA	2022	2022	0	VC!D6814
VCFTA	2023	2023	0	VC!E6814
VCFTA	2024	2024	0	VC!F6814
VCFTA	2025	2025	0	VC!G6814

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H6814
VCFTA	2027	2027	0	VC!I6814
VN-EAEU	2022	2022	0	EAV!D6796
VN-EAEU	2023	2023	0	EAV!E6796
VN-EAEU	2024	2024	0	EAV!F6796
VN-EAEU	2025	2025	0	EAV!G6796
VN-EAEU	2026	2026	0	EAV!H6796
VN-EAEU	2027	2027	0	EAV!I6796
AHKFTA	2022	2022	0	AKH!D6804
AHKFTA	2023	2023	0	AKH!E6804
AHKFTA	2024	2024	0	AKH!F6804
AHKFTA	2025	2025	0	AKH!G6804
AHKFTA	2026	2026	0	AKH!H6804
AHKFTA	2027	2027	0	AKH!I6804
EVFTA	2022	2022	0	EV-NK!D6797
EVFTA	2023	2023	0	EV-NK!E6797
EVFTA	2024	2024	0	EV-NK!F6797
EVFTA	2025	2025	0	EV-NK!G6797
EVFTA	2026	2026	0	EV-NK!H6797
EVFTA	2027	2027	0	EV-NK!I6797
UKVFTA	2022	2022	0	UKV!D6799
UKVFTA	2023	2023	0	UKV!E6799
UKVFTA	2024	2024	0	UKV!F6799
UKVFTA	2025	2025	0	UKV!G6799
UKVFTA	2026	2026	0	UKV!H6799
UKVFTA	2027	2027	0	UKV!I6799

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6764
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6764
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6764
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6764
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6764
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6764
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6764
RCEP A	2022	2022	0	RCEPT-A!D6798
RCEP A	2023	2023	0	RCEPT-A!E6798
RCEP A	2024	2024	0	RCEPT-A!F6798
RCEP A	2025	2025	0	RCEPT-A!G6798
RCEP A	2026	2026	0	RCEPT-A!H6798
RCEP A	2027	2027	0	RCEPT-A!I6798
RCEP B	2022	2022	0	B!D6798
RCEP B	2023	2023	0	B!E6798
RCEP B	2024	2024	0	B!F6798
RCEP B	2025	2025	0	B!G6798
RCEP B	2026	2026	0	B!H6798
RCEP B	2027	2027	0	B!I6798
RCEP C	2022	2022	0	C!D6798
RCEP C	2023	2023	0	C!E6798
RCEP C	2024	2024	0	C!F6798
RCEP C	2025	2025	0	C!G6798
RCEP C	2026	2026	0	C!H6798
RCEP C	2027	2027	0	C!I6798
RCEP D	2022	2022	0	D!D6798

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E6798
RCEP D	2024	2024	0	D!F6798
RCEP D	2025	2025	0	D!G6798
RCEP D	2026	2026	0	D!H6798
RCEP D	2027	2027	0	D!I6798
RCEP E	2022	2022	0	E!D6801
RCEP E	2023	2023	0	E!E6801
RCEP E	2024	2024	0	E!F6801
RCEP E	2025	2025	0	E!G6801
RCEP E	2026	2026	0	E!H6801
RCEP E	2027	2027	0	E!I6801
RCEP F	2022	2022	0	F!D6798
RCEP F	2023	2023	0	F!E6798
RCEP F	2024	2024	0	F!F6798
RCEP F	2025	2025	0	F!G6798
RCEP F	2026	2026	0	F!H6798
RCEP F	2027	2027	0	F!I6798
VIFTA	2024	2024	0	VI!F6287
VIFTA	2025	2025	0	VI!G6287
VIFTA	2026	2026	0	VI!H6287
VIFTA	2027	2027	0	VI!I6287

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 4407.97 has 2 lines; 4407.97.10 is distinguished from its siblings by: Planed, sanded or end-jointed.	4407.97.90 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 4407.97.10. 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 4407.97.10 was checked against BT2026 (cell BT2026!N7016), 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.