

Detalle del SA 4408.39.90

|                        |                                                                                                                                                                                                                                                                                                                   |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 4408.39.90                                                                                                                                                                                                                                                                                                        |
| Descripción            | Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm / - Of tropical wood: / - - Other: / - - - Other |
| Unidad                 | kg/m3/ chiếc                                                                                                                                                                                                                                                                                                      |
| Generado               | 31/10/2026 23:58:54                                                                                                                                                                                                                                                                                               |
| 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://vietnamtariff.com/hs-code/44083990/">https://vietnamtariff.com/hs-code/44083990/</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!K7031  |
| Preferencial (NMF)               | 0               | 0%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N7031  |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7031  |
| Impuesto especial al consumo     |                 | Sin datos             |                |            |               |
| Impuesto ambiental               |                 | Sin datos             |                |            |               |
| Derecho de exportación           | 10              | 10%                   | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ7031 |
| Arancel de exportación CPTPP     | 5               | 5%                    | 115/2022/NĐ-CP | 2022-12-30 | BT2026!CM7031 |
| Arancel de exportación EVFTA     | 5               | 5%                    | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP7031 |
| Arancel de exportación UKVFTA    | 5               | 5%                    | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS7031 |

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<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad<br>valorem |
| VJEPA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0 | 0%           | Arancel consolidado<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| VIFTA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>valorem |
| VN-CAM  |   | Sin<br>datos | Sin datos                     |                       | S                     | 56/2026/NĐ-CP  | Sin datos     |
| VNCU    |   | Sin<br>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!E6794 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E6749 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F6749 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G6749 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H6749 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I6749 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J6749 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E6799 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F6799 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G6799 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H6799 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I6799   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J6799   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E6799   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F6799   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G6799   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H6799   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I6799   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J6799   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F6801   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H6755 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F6757   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G6757   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H6757   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I6757   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J6757   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K6757   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E6777   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F6777   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G6777   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H6777   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I6777   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J6777   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D6830   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E6830   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F6830   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G6830   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H6830    |
| VCFTA   | 2027    | 2027 | 0               | VC!I6830    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D6812   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E6812   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F6812   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G6812   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H6812   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I6812   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D6820   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E6820   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F6820   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G6820   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H6820   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I6820   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D6813 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E6813 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F6813 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G6813 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H6813 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I6813 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D6815   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E6815   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F6815   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G6815   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H6815   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I6815   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D6780   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E6780   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F6780   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G6780   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H6780   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I6780   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J6780   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D6814 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E6814 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F6814 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G6814 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H6814 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I6814 |
| RCEP B | 2022    | 2022           | 0               | B!D6814       |
| RCEP B | 2023    | 2023           | 0               | B!E6814       |
| RCEP B | 2024    | 2024           | 0               | B!F6814       |
| RCEP B | 2025    | 2025           | 0               | B!G6814       |
| RCEP B | 2026    | 2026           | 0               | B!H6814       |
| RCEP B | 2027    | 2027           | 0               | B!I6814       |
| RCEP C | 2022    | 2022           | 0               | C!D6814       |
| RCEP C | 2023    | 2023           | 0               | C!E6814       |
| RCEP C | 2024    | 2024           | 0               | C!F6814       |
| RCEP C | 2025    | 2025           | 0               | C!G6814       |
| RCEP C | 2026    | 2026           | 0               | C!H6814       |
| RCEP C | 2027    | 2027           | 0               | C!I6814       |
| RCEP D | 2022    | 2022           | 0               | D!D6814       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 0               | D!E6814  |
| RCEP D | 2024    | 2024 | 0               | D!F6814  |
| RCEP D | 2025    | 2025 | 0               | D!G6814  |
| RCEP D | 2026    | 2026 | 0               | D!H6814  |
| RCEP D | 2027    | 2027 | 0               | D!I6814  |
| RCEP E | 2022    | 2022 | 0               | E!D6817  |
| RCEP E | 2023    | 2023 | 0               | E!E6817  |
| RCEP E | 2024    | 2024 | 0               | E!F6817  |
| RCEP E | 2025    | 2025 | 0               | E!G6817  |
| RCEP E | 2026    | 2026 | 0               | E!H6817  |
| RCEP E | 2027    | 2027 | 0               | E!I6817  |
| RCEP F | 2022    | 2022 | 0               | F!D6814  |
| RCEP F | 2023    | 2023 | 0               | F!E6814  |
| RCEP F | 2024    | 2024 | 0               | F!F6814  |
| RCEP F | 2025    | 2025 | 0               | F!G6814  |
| RCEP F | 2026    | 2026 | 0               | F!H6814  |
| RCEP F | 2027    | 2027 | 0               | F!I6814  |
| VIFTA  | 2024    | 2024 | 0               | VI!F6302 |
| VIFTA  | 2025    | 2025 | 0               | VI!G6302 |
| VIFTA  | 2026    | 2026 | 0               | VI!H6302 |
| VIFTA  | 2027    | 2027 | 0               | VI!I6302 |

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): Cắm 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-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 4408.39 has 3 lines; 4408.39.90 is distinguished from its siblings by: Other.                                                           | 4408.39.10 Jelutong wood pencil slats; 4408.39.20 Face veneer sheets | 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 4408.39.90. 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 4408.39.90 was checked against BT2026 (cell BT2026!N7031), 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)                                                            |
| 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.