Vietnam Tariff Intelligence

Detalle del SA 4414.10.00

Código SA	4414.10.00
Descripción	Wooden frames for paintings, photographs, mirrors or similar objects / - Of tropical wood
Unidad	kg/chiếc
Generado	04/11/2026 21:27:31
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/44141000/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	37.5	37,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7081
Preferencial (NMF)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N7081
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7081
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7081
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

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

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
ACFTA	0 (-KH, MM, CN)	0% (excepto KH, MM, CN)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
EVFTA	3,1	3,1%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3,1%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17,5%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Anexo A)	18,8	18,8%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
RCEP (Anexo B)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
RCEP (Anexo C)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E6851
ATIGA	2022	2022	0	AT!E6806
ATIGA	2023	2023	0	AT!F6806
ATIGA	2024	2024	0	AT!G6806
ATIGA	2025	2025	0	AT!H6806
ATIGA	2026	2026	0	AT!I6806
ATIGA	2027	2027	0	AT!J6806
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6856
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6856
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6856

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6856
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6856
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6856
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E6856
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F6856
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6856
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6856
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6856
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6856
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6858
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6812
AIFTA	30/12/2022	2022	0	AI!F6814
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6814
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6814
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6814
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6814
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6814
VKFTA	2022	2022	0	VK!E6834
VKFTA	2023	2023	0	VK!F6834
VKFTA	2024	2024	0	VK!G6834
VKFTA	2025	2025	0	VK!H6834
VKFTA	2026	2026	0	VK!I6834
VKFTA	2027	2027	0	VK!J6834
VCFTA	2022	2022	6	VC!D6887
VCFTA	2023	2023	3	VC!E6887
VCFTA	2024	2024	0	VC!F6887

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2025	2025	0	VC!G6887
VCFTA	2026	2026	0	VC!H6887
VCFTA	2027	2027	0	VC!I6887
VN-EAEU	2022	2022	6,8	EAV!D6869
VN-EAEU	2023	2023	4,5	EAV!E6869
VN-EAEU	2024	2024	2,3	EAV!F6869
VN-EAEU	2025	2025	0	EAV!G6869
VN-EAEU	2026	2026	0	EAV!H6869
VN-EAEU	2027	2027	0	EAV!I6869
AHKFTA	2022	2022	*	AKH!D6877
AHKFTA	2023	2023	*	AKH!E6877
AHKFTA	2024	2024	*	AKH!F6877
AHKFTA	2025	2025	*	AKH!G6877
AHKFTA	2026	2026	*	AKH!H6877
AHKFTA	2027	2027	*	AKH!I6877
EVFTA	2022	2022	15,6	EV-NK!D6870
EVFTA	2023	2023	12,5	EV-NK!E6870
EVFTA	2024	2024	9,3	EV-NK!F6870
EVFTA	2025	2025	6,2	EV-NK!G6870
EVFTA	2026	2026	3,1	EV-NK!H6870
EVFTA	2027	2027	0	EV-NK!I6870
UKVFTA	2022	2022	15,6	UKV!D6871
UKVFTA	2023	2023	12,5	UKV!E6871
UKVFTA	2024	2024	9,3	UKV!F6871
UKVFTA	2025	2025	6,2	UKV!G6871
UKVFTA	2026	2026	3,1	UKV!H6871

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2027	2027	0	UKV!I6871
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6837
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6837
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6837
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6837
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6837
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6837
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6837
RCEP A	2022	2022	23,8	RCEPT-A!D6871
RCEP A	2023	2023	22,5	RCEPT-A!E6871
RCEP A	2024	2024	21,3	RCEPT-A!F6871
RCEP A	2025	2025	20	RCEPT-A!G6871
RCEP A	2026	2026	18,8	RCEPT-A!H6871
RCEP A	2027	2027	17,5	RCEPT-A!I6871
RCEP B	2022	2022	25	B!D6871
RCEP B	2023	2023	25	B!E6871
RCEP B	2024	2024	25	B!F6871
RCEP B	2025	2025	25	B!G6871
RCEP B	2026	2026	25	B!H6871
RCEP B	2027	2027	25	B!I6871
RCEP C	2022	2022	*	C!D6871
RCEP C	2023	2023	*	C!E6871
RCEP C	2024	2024	*	C!F6871
RCEP C	2025	2025	*	C!G6871
RCEP C	2026	2026	*	C!H6871
RCEP C	2027	2027	*	C!I6871

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2022	2022	25	D!D6871
RCEP D	2023	2023	25	D!E6871
RCEP D	2024	2024	25	D!F6871
RCEP D	2025	2025	25	D!G6871
RCEP D	2026	2026	25	D!H6871
RCEP D	2027	2027	25	D!I6871
RCEP E	2022	2022	25	E!D6874
RCEP E	2023	2023	25	E!E6874
RCEP E	2024	2024	25	E!F6874
RCEP E	2025	2025	25	E!G6874
RCEP E	2026	2026	25	E!H6874
RCEP E	2027	2027	25	E!I6874
RCEP F	2022	2022	25	F!D6871
RCEP F	2023	2023	25	F!E6871
RCEP F	2024	2024	25	F!F6871
RCEP F	2025	2025	25	F!G6871
RCEP F	2026	2026	25	F!H6871
RCEP F	2027	2027	25	F!I6871
VIFTA	2024	2024	22.5	VI!F6353
VIFTA	2025	2025	20	VI!G6353
VIFTA	2026	2026	17.5	VI!H6353
VIFTA	2027	2027	15	VI!I6353

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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Anexo B) 25%, RCEP (Anexo D) 25%, RCEP (Anexo E) 25%, RCEP (Anexo F) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	No verificado – requiere comprobación

HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4414.10.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4414.10.00	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 4414.10.00. 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 25% for 4414.10.00 was checked against BT2026 (cell BT2026!N7081), 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 tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
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)
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.