Vietnam Tariff Intelligence

Detalle del SA 4421.99.96

Código SA	4421.99.96
Descripción	Other articles of wood / - Other: / - - Other: / - - - Other: / - - - - Barecore
Unidad	kg/chiếc
Generado	05/11/2026 02:50:46
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/44219996/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	0	0%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7160
Preferencial (NMF)	0	0%	73/2025/NĐ-CP	2025-03-31	BT2026!N7160
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7160
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7160
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	0%	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
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
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

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
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
VNCU	0	0%	Arancel consolidado BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
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
AHKFTA	5	5%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14,3%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6937
ATIGA	2022	2022	0	AT!E6892
ATIGA	2023	2023	0	AT!F6892
ATIGA	2024	2024	0	AT!G6892
ATIGA	2025	2025	0	AT!H6892
ATIGA	2026	2026	0	AT!I6892
ATIGA	2027	2027	0	AT!J6892
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6942
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6942

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6942
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6942
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6942
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6942
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6944
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6944
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6944
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6944
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6944
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6944
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6944
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6898
AIFTA	30/12/2022	2022	0	AI!F6900
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6900
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6900
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6900
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6900
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6900
VKFTA	2022	2022	0	VK!E6920
VKFTA	2023	2023	0	VK!F6920
VKFTA	2024	2024	0	VK!G6920
VKFTA	2025	2025	0	VK!H6920
VKFTA	2026	2026	0	VK!I6920
VKFTA	2027	2027	0	VK!J6920
VCFTA	2022	2022	5	VC!D6975
VCFTA	2023	2023	3	VC!E6975

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2024	2024	0	VC!F6975
VCFTA	2025	2025	0	VC!G6975
VCFTA	2026	2026	0	VC!H6975
VCFTA	2027	2027	0	VC!I6975
VN-EAEU	2022	2022	6,8	EAV!D6955
VN-EAEU	2023	2023	4,5	EAV!E6955
VN-EAEU	2024	2024	2,3	EAV!F6955
VN-EAEU	2025	2025	0	EAV!G6955
VN-EAEU	2026	2026	0	EAV!H6955
VN-EAEU	2027	2027	0	EAV!I6955
VNCU	2022	2022	0	VNCU!D873
VNCU	2023 - 2027		0	VNCU!E873
AHKFTA	2022	2022	15	AKH!D6963
AHKFTA	2023	2023	10	AKH!E6963
AHKFTA	2024	2024	10	AKH!F6963
AHKFTA	2025	2025	5	AKH!G6963
AHKFTA	2026	2026	5	AKH!H6963
AHKFTA	2027	2027	0	AKH!I6963
EVFTA	2022	2022	15,6	EV-NK!D6956
EVFTA	2023	2023	12,5	EV-NK!E6956
EVFTA	2024	2024	9,3	EV-NK!F6956
EVFTA	2025	2025	6,2	EV-NK!G6956
EVFTA	2026	2026	3,1	EV-NK!H6956
EVFTA	2027	2027	0	EV-NK!I6956
UKVFTA	2022	2022	15,6	UKV!D6957
UKVFTA	2023	2023	12,5	UKV!E6957

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2024	2024	9,3	UKV!F6957
UKVFTA	2025	2025	6,2	UKV!G6957
UKVFTA	2026	2026	3,1	UKV!H6957
UKVFTA	2027	2027	0	UKV!I6957
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6923
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6923
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6923
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6923
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6923
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6923
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6923
RCEP A	2022	2022	0	RCEPT-A!D6957
RCEP A	2023	2023	0	RCEPT-A!E6957
RCEP A	2024	2024	0	RCEPT-A!F6957
RCEP A	2025	2025	0	RCEPT-A!G6957
RCEP A	2026	2026	0	RCEPT-A!H6957
RCEP A	2027	2027	0	RCEPT-A!I6957
RCEP B	2022	2022	0	B!D6957
RCEP B	2023	2023	0	B!E6957
RCEP B	2024	2024	0	B!F6957
RCEP B	2025	2025	0	B!G6957
RCEP B	2026	2026	0	B!H6957
RCEP B	2027	2027	0	B!I6957
RCEP C	2022	2022	0	C!D6957
RCEP C	2023	2023	0	C!E6957
RCEP C	2024	2024	0	C!F6957

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2025	2025	0	C!G6957
RCEP C	2026	2026	0	C!H6957
RCEP C	2027	2027	0	C!I6957
RCEP D	2022	2022	0	D!D6957
RCEP D	2023	2023	0	D!E6957
RCEP D	2024	2024	0	D!F6957
RCEP D	2025	2025	0	D!G6957
RCEP D	2026	2026	0	D!H6957
RCEP D	2027	2027	0	D!I6957
RCEP E	2022	2022	0	E!D6960
RCEP E	2023	2023	0	E!E6960
RCEP E	2024	2024	0	E!F6960
RCEP E	2025	2025	0	E!G6960
RCEP E	2026	2026	0	E!H6960
RCEP E	2027	2027	0	E!I6960
RCEP F	2022	2022	0	F!D6957
RCEP F	2023	2023	0	F!E6957
RCEP F	2024	2024	0	F!F6957
RCEP F	2025	2025	0	F!G6957
RCEP F	2026	2026	0	F!H6957
RCEP F	2027	2027	0	F!I6957
VIFTA	2024	2024	21.4	VI!F6432
VIFTA	2025	2025	17.9	VI!G6432
VIFTA	2026	2026	14.3	VI!H6432
VIFTA	2027	2027	10.7	VI!I6432

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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	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

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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	EVFTA 3,1%, UKVFTA 3,1%, AHKFTA 5%, VIFTA 14,3%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4421.99 has 11 lines; 4421.99.96 is distinguished from its siblings by: Barecore.	4421.99.10 Spools, cops and bobbins, sewing thread reels and the like; 4421.99.20 Match splints; 4421.99.30 Wooden pegs or pins for footwear; 4421.99.40 Candy-sticks, ice-cream sticks and ice-cream spoons; 4421.99.70 Fans and handscreens, frames and handles therefor, and parts thereof; 4421.99.80 Toothpicks	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

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4421.99.96. 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 4421.99.96 was checked against BT2026 (cell BT2026!N7160), basis 73/2025/NĐ-CP.		73/2025/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)
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)
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.