

## Detalle del SA 9403.30.00

|                        |                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 9403.30.00                                                                                                                                    |
| Descripción            | Other furniture and parts thereof / - Wooden furniture of a kind used in offices                                                              |
| Unidad                 | chiếc                                                                                                                                         |
| Generado               | 30/10/2026 17:58:22                                                                                                                           |
| 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/94033000/">https://vietnamtariff.com/hs-code/94033000/</a>                                         |

### 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!K18548 |
| Preferencial (NMF)               | 0               | 0%                    | 73/2025/NĐ-CP  | 2025-03-31 | BT2026!N18548 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18548 |
| Impuesto especial al consumo     |                 | Sin datos             |                |            |               |
| Impuesto ambiental               |                 | Sin datos             |                |            |               |
| Derecho de exportación           |                 | Sin datos             |                |            |               |
| 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<br>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     |
|---------|-----------------|---------------------|----------------------------|----------------------------------------|-----------------------|----------------|------------|
| AJCEP   | 0               | 0%                  | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | AJ                    | 120/2022/NĐ-CP | Ad valorem |
| AKFTA   | 0(-KH, PH)      | 0% (excepto KH, PH) | 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 |
| UKVFTA  | 0               | 0%                  | Arancel consolidado BT2026 | 2026                                   | EUR.1                 | 117/2022/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 |
| 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  |
| ACFTA   | 5               | 5%                  | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                     | 118/2022/NĐ-CP | Ad valorem |
| AIFTA   | 5               | 5%                  | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                    | 122/2022/NĐ-CP | Ad valorem |
| VCFTA   | 6               | 6%                  | Arancel consolidado BT2026 | 2026                                   | VC                    | 112/2022/NĐ-CP | Ad valorem |

| FTA            | Valor de origen | Arancel | Base de datos              | Periodo | Prueba de origen                  | Base jurídica  | Estado     |
|----------------|-----------------|---------|----------------------------|---------|-----------------------------------|----------------|------------|
| AHKFTA         | 25              | 25%     | Arancel consolidado BT2026 | 2026    | AHK                               | 123/2022/ND-CP | Ad valorem |
| RCEP (Anexo A) | 25              | 25%     | Arancel consolidado BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/ND-CP | Ad valorem |
| RCEP (Anexo B) | 25              | 25%     | Arancel consolidado BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/ND-CP | Ad valorem |
| RCEP (Anexo C) | 25              | 25%     | Arancel consolidado BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/ND-CP | Ad valorem |
| RCEP (Anexo D) | 25              | 25%     | Arancel consolidado BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/ND-CP | Ad valorem |
| RCEP (Anexo E) | 25              | 25%     | Arancel consolidado BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/ND-CP | Ad valorem |
| RCEP (Anexo F) | 25              | 25%     | Arancel consolidado BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/ND-CP | Ad valorem |
| VIFTA          | 17.5            | 17,5%   | Arancel consolidado BT2026 | 2026    | Form VI (verify)                  | 131/2024/ND-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) |      | 5               | AC!E17854 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E17783 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F17783 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G17783 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H17783 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I17783 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J17783 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E17839 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F17839 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G17839   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H17839   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I17839   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J17839   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4               | VJ!E17840   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2               | VJ!F17840   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G17840   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H17840   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I17840   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J17840   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F17845   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H17802 |
| AIFTA   | 30/12/2022                             | 2022 | 5               | AI!F17797   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 5               | AI!G17797   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 5               | AI!H17797   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 5               | AI!I17797   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 5               | AI!J17797   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 5               | AI!K17797   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E17843   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F17843   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G17843   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H17843   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I17843   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J17843   |
| VCFTA   | 2022                                   | 2022 | 14              | VC!D17905   |
| VCFTA   | 2023                                   | 2023 | 12              | VC!E17905   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2024    | 2024 | 10              | VC!F17905    |
| VCFTA   | 2025    | 2025 | 8               | VC!G17905    |
| VCFTA   | 2026    | 2026 | 6               | VC!H17905    |
| VCFTA   | 2027    | 2027 | 4               | VC!I17905    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D17883   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E17883   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F17883   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G17883   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H17883   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I17883   |
| AHKFTA  | 2022    | 2022 | 25              | AKH!D17876   |
| AHKFTA  | 2023    | 2023 | 25              | AKH!E17876   |
| AHKFTA  | 2024    | 2024 | 25              | AKH!F17876   |
| AHKFTA  | 2025    | 2025 | 25              | AKH!G17876   |
| AHKFTA  | 2026    | 2026 | 25              | AKH!H17876   |
| AHKFTA  | 2027    | 2027 | 25              | AKH!I17876   |
| EVFTA   | 2022    | 2022 | 6,2             | EV-NK!D17906 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E17906 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F17906 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G17906 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H17906 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I17906 |
| UKVFTA  | 2022    | 2022 | 6,2             | UKV!D17905   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E17905   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F17905   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G17905   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| UKVFTA | 2026    | 2026           | 0               | UKV!H17905     |
| UKVFTA | 2027    | 2027           | 0               | UKV!I17905     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D17999   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E17999   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F17999   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G17999   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H17999   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I17999   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J17999   |
| RCEP A | 2022    | 2022           | 25              | RCEPT-A!D17868 |
| RCEP A | 2023    | 2023           | 25              | RCEPT-A!E17868 |
| RCEP A | 2024    | 2024           | 25              | RCEPT-A!F17868 |
| RCEP A | 2025    | 2025           | 25              | RCEPT-A!G17868 |
| RCEP A | 2026    | 2026           | 25              | RCEPT-A!H17868 |
| RCEP A | 2027    | 2027           | 25              | RCEPT-A!I17868 |
| RCEP B | 2022    | 2022           | 25              | B!D17868       |
| RCEP B | 2023    | 2023           | 25              | B!E17868       |
| RCEP B | 2024    | 2024           | 25              | B!F17868       |
| RCEP B | 2025    | 2025           | 25              | B!G17868       |
| RCEP B | 2026    | 2026           | 25              | B!H17868       |
| RCEP B | 2027    | 2027           | 25              | B!I17868       |
| RCEP C | 2022    | 2022           | 25              | C!D17866       |
| RCEP C | 2023    | 2023           | 25              | C!E17866       |
| RCEP C | 2024    | 2024           | 25              | C!F17866       |
| RCEP C | 2025    | 2025           | 25              | C!G17866       |
| RCEP C | 2026    | 2026           | 25              | C!H17866       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP C | 2027    | 2027 | 25              | C!I17866  |
| RCEP D | 2022    | 2022 | 25              | D!D17865  |
| RCEP D | 2023    | 2023 | 25              | D!E17865  |
| RCEP D | 2024    | 2024 | 25              | D!F17865  |
| RCEP D | 2025    | 2025 | 25              | D!G17865  |
| RCEP D | 2026    | 2026 | 25              | D!H17865  |
| RCEP D | 2027    | 2027 | 25              | D!I17865  |
| RCEP E | 2022    | 2022 | 25              | E!D17869  |
| RCEP E | 2023    | 2023 | 25              | E!E17869  |
| RCEP E | 2024    | 2024 | 25              | E!F17869  |
| RCEP E | 2025    | 2025 | 25              | E!G17869  |
| RCEP E | 2026    | 2026 | 25              | E!H17869  |
| RCEP E | 2027    | 2027 | 25              | E!I17869  |
| RCEP F | 2022    | 2022 | 25              | F!D17868  |
| RCEP F | 2023    | 2023 | 25              | F!E17868  |
| RCEP F | 2024    | 2024 | 25              | F!F17868  |
| RCEP F | 2025    | 2025 | 25              | F!G17868  |
| RCEP F | 2026    | 2026 | 25              | F!H17868  |
| RCEP F | 2027    | 2027 | 25              | F!I17868  |
| VIFTA  | 2024    | 2024 | 22.5            | VI!F16745 |
| VIFTA  | 2025    | 2025 | 20              | VI!G16745 |
| VIFTA  | 2026    | 2026 | 17.5            | VI!H16745 |
| VIFTA  | 2027    | 2027 | 15              | VI!I16745 |

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,<br>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): 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    | ACFTA 5%, AFTA 5%, VCFTA 6%, AHKFTA 25%, RCEP (Anexo A) 25%, RCEP (Anexo B) 25%, RCEP (Anexo C) 25%, RCEP (Anexo D) 25%, RCEP (Anexo E) 25%, RCEP (Anexo F) 25%, VIFTA 17,5%: 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                   |
| 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                   |

| Código de riesgo | Nivel  | Nombre del riesgo                     | Descripción                                                                                                                         | Datos relacionados                                       | Referencia jurídica | Acción recomendada                                                                                       | Estado de verificación                                                                          |
|------------------|--------|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|---------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| 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-003           | YELLOW | Trade remedy exists for other origins | Antidumping: Bàn, ghế – applies to CN (235/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered. | TR-01 · Áp thuế chống bán phá giá đối với Bàn, ghế (CN ) | 235/QĐ-BCT          | Keep evidence of true origin and actual producer.                                                        | Base: HT + columna de política por partida del BT2026 (fuente); alcance detallado no verificado |
| DQ-001           | GREEN  | MFN rate present in the source        | The MFN rate 0% for 9403.30.00 was checked against BT2026 (cell BT2026!N18548), 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 ) |
| 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)                              |
| Áp thuế CBPG Bàn, ghế (CN ) (235/QĐ-BCT-2023)                                                                    |

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.