Vietnam Tariff Intelligence

Detalle del SA 4406.91.00

Código SA	4406.91.00
Descripción	Railway or tramway sleepers (cross-ties) of wood / - Other: / - - Coniferous
Unidad	m3/chiếc
Generado	04/11/2026 10:20:07
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://mail.vietnamtariff.com/hs-code/44069100/

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!K6915
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6915
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6915
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	20	20%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6915
Arancel de exportación CPTPP	3,6; M: 5,4	3,6% · M: 5.4%	115/2022/NĐ-CP	2022-12-30	BT2026!CM6915
Arancel de exportación EVFTA	7,2	7,2%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6915
Arancel de exportación UKVFTA	7,2	7,2%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6915

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
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

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
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!E6676
ATIGA	2022	2022	0	AT!E6631
ATIGA	2023	2023	0	AT!F6631
ATIGA	2024	2024	0	AT!G6631
ATIGA	2025	2025	0	AT!H6631
ATIGA	2026	2026	0	AT!I6631
ATIGA	2027	2027	0	AT!J6631
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6681
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6681

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6681
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6681
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6681
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6681
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6681
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6681
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6681
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6681
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6681
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6681
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6683
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6637
AIFTA	30/12/2022	2022	0	AI!F6639
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6639
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6639
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6639
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6639
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6639
VKFTA	2022	2022	0	VK!E6659
VKFTA	2023	2023	0	VK!F6659
VKFTA	2024	2024	0	VK!G6659
VKFTA	2025	2025	0	VK!H6659
VKFTA	2026	2026	0	VK!I6659
VKFTA	2027	2027	0	VK!J6659
VCFTA	2022	2022	0	VC!D6712
VCFTA	2023	2023	0	VC!E6712

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2024	2024	0	VC!F6712
VCFTA	2025	2025	0	VC!G6712
VCFTA	2026	2026	0	VC!H6712
VCFTA	2027	2027	0	VC!I6712
VN-EAEU	2022	2022	0	EAV!D6694
VN-EAEU	2023	2023	0	EAV!E6694
VN-EAEU	2024	2024	0	EAV!F6694
VN-EAEU	2025	2025	0	EAV!G6694
VN-EAEU	2026	2026	0	EAV!H6694
VN-EAEU	2027	2027	0	EAV!I6694
AHKFTA	2022	2022	0	AKH!D6702
AHKFTA	2023	2023	0	AKH!E6702
AHKFTA	2024	2024	0	AKH!F6702
AHKFTA	2025	2025	0	AKH!G6702
AHKFTA	2026	2026	0	AKH!H6702
AHKFTA	2027	2027	0	AKH!I6702
EVFTA	2022	2022	0	EV-NK!D6695
EVFTA	2023	2023	0	EV-NK!E6695
EVFTA	2024	2024	0	EV-NK!F6695
EVFTA	2025	2025	0	EV-NK!G6695
EVFTA	2026	2026	0	EV-NK!H6695
EVFTA	2027	2027	0	EV-NK!I6695
UKVFTA	2022	2022	0	UKV!D6697
UKVFTA	2023	2023	0	UKV!E6697
UKVFTA	2024	2024	0	UKV!F6697
UKVFTA	2025	2025	0	UKV!G6697

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2026	2026	0	UKV!H6697
UKVFTA	2027	2027	0	UKV!I6697
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6662
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6662
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6662
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6662
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6662
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6662
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6662
RCEP A	2022	2022	0	RCEPT-A!D6696
RCEP A	2023	2023	0	RCEPT-A!E6696
RCEP A	2024	2024	0	RCEPT-A!F6696
RCEP A	2025	2025	0	RCEPT-A!G6696
RCEP A	2026	2026	0	RCEPT-A!H6696
RCEP A	2027	2027	0	RCEPT-A!I6696
RCEP B	2022	2022	0	B!D6696
RCEP B	2023	2023	0	B!E6696
RCEP B	2024	2024	0	B!F6696
RCEP B	2025	2025	0	B!G6696
RCEP B	2026	2026	0	B!H6696
RCEP B	2027	2027	0	B!I6696
RCEP C	2022	2022	0	C!D6696
RCEP C	2023	2023	0	C!E6696
RCEP C	2024	2024	0	C!F6696
RCEP C	2025	2025	0	C!G6696
RCEP C	2026	2026	0	C!H6696

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2027	2027	0	C!I6696
RCEP D	2022	2022	0	D!D6696
RCEP D	2023	2023	0	D!E6696
RCEP D	2024	2024	0	D!F6696
RCEP D	2025	2025	0	D!G6696
RCEP D	2026	2026	0	D!H6696
RCEP D	2027	2027	0	D!I6696
RCEP E	2022	2022	0	E!D6699
RCEP E	2023	2023	0	E!E6699
RCEP E	2024	2024	0	E!F6699
RCEP E	2025	2025	0	E!G6699
RCEP E	2026	2026	0	E!H6699
RCEP E	2027	2027	0	E!I6699
RCEP F	2022	2022	0	F!D6696
RCEP F	2023	2023	0	F!E6696
RCEP F	2024	2024	0	F!F6696
RCEP F	2025	2025	0	F!G6696
RCEP F	2026	2026	0	F!H6696
RCEP F	2027	2027	0	F!I6696
VIFTA	2024	2024	0	VI!F6186
VIFTA	2025	2025	0	VI!G6186
VIFTA	2026	2026	0	VI!H6186
VIFTA	2027	2027	0	VI!I6186

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-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
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 4406.91.00. 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 0% for 4406.91.00 was checked against BT2026 (cell BT2026!N6915), 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.