Vietnam Tariff Intelligence

Detalle del SA 4411.92.00

Código SA	4411.92.00
Descripción	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances / - Other: / - - Of a density exceeding 0.8 g/cm³
Unidad	kg/m3
Generado	09/11/2026 19:19:04
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/44119200/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	12	12%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7053
Preferencial (NMF)	8	8%	26/2023/NĐ-CP	2023-07-15	BT2026!N7053
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7053
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7053
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
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 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!E6819
ATIGA	2022	2022	0	AT!E6774
ATIGA	2023	2023	0	AT!F6774
ATIGA	2024	2024	0	AT!G6774
ATIGA	2025	2025	0	AT!H6774
ATIGA	2026	2026	0	AT!I6774
ATIGA	2027	2027	0	AT!J6774
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6824
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6824
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6824
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6824

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6824
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6824
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6824
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6824
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6824
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6824
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6824
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6824
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6826
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6780
AIFTA	30/12/2022	2022	0	AI!F6782
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6782
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6782
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6782
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6782
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6782
VKFTA	2022	2022	0	VK!E6802
VKFTA	2023	2023	0	VK!F6802
VKFTA	2024	2024	0	VK!G6802
VKFTA	2025	2025	0	VK!H6802
VKFTA	2026	2026	0	VK!I6802
VKFTA	2027	2027	0	VK!J6802
VCFTA	2022	2022	0	VC!D6855
VCFTA	2023	2023	0	VC!E6855
VCFTA	2024	2024	0	VC!F6855
VCFTA	2025	2025	0	VC!G6855

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H6855
VCFTA	2027	2027	0	VC!I6855
VN-EAEU	2022	2022	0	EAV!D6837
VN-EAEU	2023	2023	0	EAV!E6837
VN-EAEU	2024	2024	0	EAV!F6837
VN-EAEU	2025	2025	0	EAV!G6837
VN-EAEU	2026	2026	0	EAV!H6837
VN-EAEU	2027	2027	0	EAV!I6837
AHKFTA	2022	2022	0	AKH!D6845
AHKFTA	2023	2023	0	AKH!E6845
AHKFTA	2024	2024	0	AKH!F6845
AHKFTA	2025	2025	0	AKH!G6845
AHKFTA	2026	2026	0	AKH!H6845
AHKFTA	2027	2027	0	AKH!I6845
EVFTA	2022	2022	2,5	EV-NK!D6838
EVFTA	2023	2023	1,6	EV-NK!E6838
EVFTA	2024	2024	0,8	EV-NK!F6838
EVFTA	2025	2025	0	EV-NK!G6838
EVFTA	2026	2026	0	EV-NK!H6838
EVFTA	2027	2027	0	EV-NK!I6838
UKVFTA	2022	2022	2,5	UKV!D6840
UKVFTA	2023	2023	1,6	UKV!E6840
UKVFTA	2024	2024	0,8	UKV!F6840
UKVFTA	2025	2025	0	UKV!G6840
UKVFTA	2026	2026	0	UKV!H6840
UKVFTA	2027	2027	0	UKV!I6840

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6805
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6805
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6805
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6805
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6805
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6805
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6805
RCEP A	2022	2022	0	RCEPT-A!D6839
RCEP A	2023	2023	0	RCEPT-A!E6839
RCEP A	2024	2024	0	RCEPT-A!F6839
RCEP A	2025	2025	0	RCEPT-A!G6839
RCEP A	2026	2026	0	RCEPT-A!H6839
RCEP A	2027	2027	0	RCEPT-A!I6839
RCEP B	2022	2022	0	B!D6839
RCEP B	2023	2023	0	B!E6839
RCEP B	2024	2024	0	B!F6839
RCEP B	2025	2025	0	B!G6839
RCEP B	2026	2026	0	B!H6839
RCEP B	2027	2027	0	B!I6839
RCEP C	2022	2022	0	C!D6839
RCEP C	2023	2023	0	C!E6839
RCEP C	2024	2024	0	C!F6839
RCEP C	2025	2025	0	C!G6839
RCEP C	2026	2026	0	C!H6839
RCEP C	2027	2027	0	C!I6839
RCEP D	2022	2022	0	D!D6839

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E6839
RCEP D	2024	2024	0	D!F6839
RCEP D	2025	2025	0	D!G6839
RCEP D	2026	2026	0	D!H6839
RCEP D	2027	2027	0	D!I6839
RCEP E	2022	2022	0	E!D6842
RCEP E	2023	2023	0	E!E6842
RCEP E	2024	2024	0	E!F6842
RCEP E	2025	2025	0	E!G6842
RCEP E	2026	2026	0	E!H6842
RCEP E	2027	2027	0	E!I6842
RCEP F	2022	2022	0	F!D6839
RCEP F	2023	2023	0	F!E6839
RCEP F	2024	2024	0	F!F6839
RCEP F	2025	2025	0	F!G6839
RCEP F	2026	2026	0	F!H6839
RCEP F	2027	2027	0	F!I6839
VIFTA	2024	2024	5,3	VI!F6324
VIFTA	2025	2025	2.7	VI!G6324
VIFTA	2026	2026	0	VI!H6324
VIFTA	2027	2027	0	VI!I6324

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ		10/2024/TT-BXD	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
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
TR-003	YELLOW	Trade remedy exists for other origins	Antidumping: Một số sản phẩm ván sợi gỗ – applies to TH, CN (121/QĐ-BCT 2491/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered.	TR-11 · Áp thuế chống bán phá giá đối với Một số sản phẩm ván sợi gỗ (TH, CN)	121/QĐ-BCT 2491/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 8% for 4411.92.00 was checked against BT2026 (cell BT2026!N7053), 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)
SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ
Gỗ và SP chế biến từ gỗ khi XK phải có HS lâm sản hợp pháp (01/2024/TT-BNNPTNT M21)
Áp thuế CBPG Một số SP ván sợi gỗ (TH, CN) (121/QĐ-BCT-2026)

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.