Vietnam Tariff Intelligence

Detalle del SA 4412.42.00

Código SA	4412.42.00
Descripción	Plywood, veneered panels and similar laminated wood / - Laminated veneered lumber (LVL): / - - Other, with at least one outer ply of non-coniferous wood
Unidad	kg/m3
Generado	11/11/2026 10:52:33
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/44124200/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	7.5	7,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7067
Preferencial (NMF)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7067
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7067
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7067
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 (-MY, CN)	0% (excepto MY, 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
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
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
RCEP (Anexo A)	3,3	3,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	3,3	3,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo E)	3,3	3,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	3,3	3,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	3,4	3,4%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3,5%	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
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!E6835
ATIGA	2022	2022	0	AT!E6790
ATIGA	2023	2023	0	AT!F6790
ATIGA	2024	2024	0	AT!G6790
ATIGA	2025	2025	0	AT!H6790
ATIGA	2026	2026	0	AT!I6790
ATIGA	2027	2027	0	AT!J6790
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6840
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6840
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6840
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6840

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6840
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6840
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6840
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6840
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6840
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6840
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6840
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6840
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6842
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6796
AIFTA	30/12/2022	2022	0	AI!F6798
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6798
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6798
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6798
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6798
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6798
VKFTA	2022	2022	0	VK!E6818
VKFTA	2023	2023	0	VK!F6818
VKFTA	2024	2024	0	VK!G6818
VKFTA	2025	2025	0	VK!H6818
VKFTA	2026	2026	0	VK!I6818
VKFTA	2027	2027	0	VK!J6818
VCFTA	2022	2022	1	VC!D6871
VCFTA	2023	2023	1	VC!E6871
VCFTA	2024	2024	0	VC!F6871
VCFTA	2025	2025	0	VC!G6871

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H6871
VCFTA	2027	2027	0	VC!I6871
VN-EAEU	2022	2022	1,4	EAV!D6853
VN-EAEU	2023	2023	0,9	EAV!E6853
VN-EAEU	2024	2024	0,5	EAV!F6853
VN-EAEU	2025	2025	0	EAV!G6853
VN-EAEU	2026	2026	0	EAV!H6853
VN-EAEU	2027	2027	0	EAV!I6853
AHKFTA	2022	2022	*	AKH!D6861
AHKFTA	2023	2023	*	AKH!E6861
AHKFTA	2024	2024	*	AKH!F6861
AHKFTA	2025	2025	*	AKH!G6861
AHKFTA	2026	2026	*	AKH!H6861
AHKFTA	2027	2027	*	AKH!I6861
EVFTA	2022	2022	2,5	EV-NK!D6854
EVFTA	2023	2023	1,6	EV-NK!E6854
EVFTA	2024	2024	0,8	EV-NK!F6854
EVFTA	2025	2025	0	EV-NK!G6854
EVFTA	2026	2026	0	EV-NK!H6854
EVFTA	2027	2027	0	EV-NK!I6854
UKVFTA	2022	2022	2,5	UKV!D6855
UKVFTA	2023	2023	1,6	UKV!E6855
UKVFTA	2024	2024	0,8	UKV!F6855
UKVFTA	2025	2025	0	UKV!G6855
UKVFTA	2026	2026	0	UKV!H6855
UKVFTA	2027	2027	0	UKV!I6855

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6821
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6821
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6821
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6821
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6821
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6821
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6821
RCEP A	2022	2022	4,7	RCEPT-A!D6855
RCEP A	2023	2023	4,3	RCEPT-A!E6855
RCEP A	2024	2024	4	RCEPT-A!F6855
RCEP A	2025	2025	3,7	RCEPT-A!G6855
RCEP A	2026	2026	3,3	RCEPT-A!H6855
RCEP A	2027	2027	3	RCEPT-A!I6855
RCEP B	2022	2022	4,7	B!D6855
RCEP B	2023	2023	4,3	B!E6855
RCEP B	2024	2024	4	B!F6855
RCEP B	2025	2025	3,7	B!G6855
RCEP B	2026	2026	3,3	B!H6855
RCEP B	2027	2027	3	B!I6855
RCEP C	2022	2022	*	C!D6855
RCEP C	2023	2023	*	C!E6855
RCEP C	2024	2024	*	C!F6855
RCEP C	2025	2025	*	C!G6855
RCEP C	2026	2026	*	C!H6855
RCEP C	2027	2027	*	C!I6855
RCEP D	2022	2022	4,7	D!D6855

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	4,4	D!E6855
RCEP D	2024	2024	4,1	D!F6855
RCEP D	2025	2025	3,8	D!G6855
RCEP D	2026	2026	3,4	D!H6855
RCEP D	2027	2027	3,1	D!I6855
RCEP E	2022	2022	4,7	E!D6858
RCEP E	2023	2023	4,3	E!E6858
RCEP E	2024	2024	4	E!F6858
RCEP E	2025	2025	3,7	E!G6858
RCEP E	2026	2026	3,3	E!H6858
RCEP E	2027	2027	3	E!I6858
RCEP F	2022	2022	4,7	F!D6855
RCEP F	2023	2023	4,3	F!E6855
RCEP F	2024	2024	4	F!F6855
RCEP F	2025	2025	3,7	F!G6855
RCEP F	2026	2026	3,3	F!H6855
RCEP F	2027	2027	3	F!I6855
VIFTA	2024	2024	4,5	VI!F6339
VIFTA	2025	2025	4	VI!G6339
VIFTA	2026	2026	3.5	VI!H6339
VIFTA	2027	2027	3	VI!I6339

Asesoría y advertencias

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): 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
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4412.42.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4412.42.00	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 4412.42.00. 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 5% for 4412.42.00 was checked against BT2026 (cell BT2026!N7067), 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)

Política de la partida
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)
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.