

Detalle del SA 4415.20.00

Código SA	4415.20.00
Descripción	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood / - Pallets, box pallets and other load boards; pallet collars
Unidad	chiếc
Generado	31/10/2026 20:01:51
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/44152000/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7085
Preferencial (NMF)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7085
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7085
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7085
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 (-CN)	0% (excepto 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
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
EVFTA	2,5	2,5%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2,5%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	15	15%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

RCEP (Anexo B)	20	20%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	20	20%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	20	20%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	20	20%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E6856
ATIGA	2022	2022	0	AT!E6811
ATIGA	2023	2023	0	AT!F6811
ATIGA	2024	2024	0	AT!G6811
ATIGA	2025	2025	0	AT!H6811
ATIGA	2026	2026	0	AT!I6811
ATIGA	2027	2027	0	AT!J6811
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E6861
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6861
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6861
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6861

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6861
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6861
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6861
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6861
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6861
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6861
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6861
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6861
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6863
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6817
AIFTA	30/12/2022	2022	0	AI!F6819
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6819
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6819
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6819
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6819
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6819
VKFTA	2022	2022	0	VK!E6839
VKFTA	2023	2023	0	VK!F6839
VKFTA	2024	2024	0	VK!G6839
VKFTA	2025	2025	0	VK!H6839
VKFTA	2026	2026	0	VK!I6839
VKFTA	2027	2027	0	VK!J6839
VCFTA	2022	2022	0	VC!D6892
VCFTA	2023	2023	0	VC!E6892
VCFTA	2024	2024	0	VC!F6892
VCFTA	2025	2025	0	VC!G6892

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H6892
VCFTA	2027	2027	0	VC!I6892
VN-EAEU	2022	2022	5,5	EAV!D6874
VN-EAEU	2023	2023	3,6	EAV!E6874
VN-EAEU	2024	2024	1,8	EAV!F6874
VN-EAEU	2025	2025	0	EAV!G6874
VN-EAEU	2026	2026	0	EAV!H6874
VN-EAEU	2027	2027	0	EAV!I6874
AHKFTA	2022	2022	*	AKH!D6882
AHKFTA	2023	2023	*	AKH!E6882
AHKFTA	2024	2024	*	AKH!F6882
AHKFTA	2025	2025	*	AKH!G6882
AHKFTA	2026	2026	*	AKH!H6882
AHKFTA	2027	2027	*	AKH!I6882
EVFTA	2022	2022	12,5	EV-NK!D6875
EVFTA	2023	2023	10	EV-NK!E6875
EVFTA	2024	2024	7,5	EV-NK!F6875
EVFTA	2025	2025	5	EV-NK!G6875
EVFTA	2026	2026	2,5	EV-NK!H6875
EVFTA	2027	2027	0	EV-NK!I6875
UKVFTA	2022	2022	12,5	UKV!D6876
UKVFTA	2023	2023	10	UKV!E6876
UKVFTA	2024	2024	7,5	UKV!F6876
UKVFTA	2025	2025	5	UKV!G6876
UKVFTA	2026	2026	2,5	UKV!H6876
UKVFTA	2027	2027	0	UKV!I6876

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6842
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6842
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6842
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6842
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6842
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6842
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6842
RCEP A	2022	2022	19	RCEPT-A!D6876
RCEP A	2023	2023	18	RCEPT-A!E6876
RCEP A	2024	2024	17	RCEPT-A!F6876
RCEP A	2025	2025	16	RCEPT-A!G6876
RCEP A	2026	2026	15	RCEPT-A!H6876
RCEP A	2027	2027	14	RCEPT-A!I6876
RCEP B	2022	2022	20	B!D6876
RCEP B	2023	2023	20	B!E6876
RCEP B	2024	2024	20	B!F6876
RCEP B	2025	2025	20	B!G6876
RCEP B	2026	2026	20	B!H6876
RCEP B	2027	2027	20	B!I6876
RCEP C	2022	2022	*	C!D6876
RCEP C	2023	2023	*	C!E6876
RCEP C	2024	2024	*	C!F6876
RCEP C	2025	2025	*	C!G6876
RCEP C	2026	2026	*	C!H6876
RCEP C	2027	2027	*	C!I6876
RCEP D	2022	2022	20	D!D6876

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	20	D!E6876
RCEP D	2024	2024	20	D!F6876
RCEP D	2025	2025	20	D!G6876
RCEP D	2026	2026	20	D!H6876
RCEP D	2027	2027	20	D!I6876
RCEP E	2022	2022	20	E!D6879
RCEP E	2023	2023	20	E!E6879
RCEP E	2024	2024	20	E!F6879
RCEP E	2025	2025	20	E!G6879
RCEP E	2026	2026	20	E!H6879
RCEP E	2027	2027	20	E!I6879
RCEP F	2022	2022	20	F!D6876
RCEP F	2023	2023	20	F!E6876
RCEP F	2024	2024	20	F!F6876
RCEP F	2025	2025	20	F!G6876
RCEP F	2026	2026	20	F!H6876
RCEP F	2027	2027	20	F!I6876
VIFTA	2024	2024	18	VI!F6357
VIFTA	2025	2025	16	VI!G6357
VIFTA	2026	2026	14	VI!H6357
VIFTA	2027	2027	12	VI!I6357

Asesoría y advertencias

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

DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Anexo B) 20%, RCEP (Anexo D) 20%, RCEP (Anexo E) 20%, RCEP (Anexo F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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
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 4415.20.00. 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 20% for 4415.20.00 was checked against BT2026 (cell BT2026!N7085), 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)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)
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.