Vietnam Tariff Intelligence

Detalle del SA 4421.91.40

Código SA	4421.91.40
Descripción	Other articles of wood / - Other: / - - Of bamboo: / - - - Fans and handscreens, frames and handles therefor, and parts thereof
Unidad	kg/chiếc
Generado	10/11/2026 05:12:59
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/44219140/

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!K7144
Preferencial (NMF)	0	0%	73/2025/NĐ-CP	2025-03-31	BT2026!N7144
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7144
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7144
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

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
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
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
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

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
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
VCFTA	2	2%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	3,1	3,1%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3,1%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17,5%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-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)		0	AC!E6921
ATIGA	2022	2022	0	AT!E6876
ATIGA	2023	2023	0	AT!F6876
ATIGA	2024	2024	0	AT!G6876
ATIGA	2025	2025	0	AT!H6876
ATIGA	2026	2026	0	AT!I6876
ATIGA	2027	2027	0	AT!J6876
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6926
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6926

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6926
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6926
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6926
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6926
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E6926
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F6926
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6926
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6926
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6926
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6926
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6928
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6882
AIFTA	30/12/2022	2022	0	AI!F6884
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6884
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6884
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6884
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6884
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6884
VKFTA	2022	2022	0	VK!E6904
VKFTA	2023	2023	0	VK!F6904
VKFTA	2024	2024	0	VK!G6904
VKFTA	2025	2025	0	VK!H6904
VKFTA	2026	2026	0	VK!I6904
VKFTA	2027	2027	0	VK!J6904
VCFTA	2022	2022	11	VC!D6957
VCFTA	2023	2023	9	VC!E6957

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2024	2024	6	VC!F6957
VCFTA	2025	2025	4	VC!G6957
VCFTA	2026	2026	2	VC!H6957
VCFTA	2027	2027	0	VC!I6957
VN-EAEU	2022	2022	6,8	EAV!D6939
VN-EAEU	2023	2023	4,5	EAV!E6939
VN-EAEU	2024	2024	2,3	EAV!F6939
VN-EAEU	2025	2025	0	EAV!G6939
VN-EAEU	2026	2026	0	EAV!H6939
VN-EAEU	2027	2027	0	EAV!I6939
AHKFTA	2022	2022	15	AKH!D6947
AHKFTA	2023	2023	10	AKH!E6947
AHKFTA	2024	2024	10	AKH!F6947
AHKFTA	2025	2025	5	AKH!G6947
AHKFTA	2026	2026	5	AKH!H6947
AHKFTA	2027	2027	0	AKH!I6947
EVFTA	2022	2022	15,6	EV-NK!D6940
EVFTA	2023	2023	12,5	EV-NK!E6940
EVFTA	2024	2024	9,3	EV-NK!F6940
EVFTA	2025	2025	6,2	EV-NK!G6940
EVFTA	2026	2026	3,1	EV-NK!H6940
EVFTA	2027	2027	0	EV-NK!I6940
UKVFTA	2022	2022	15,6	UKV!D6941
UKVFTA	2023	2023	12,5	UKV!E6941
UKVFTA	2024	2024	9,3	UKV!F6941
UKVFTA	2025	2025	6,2	UKV!G6941

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2026	2026	3,1	UKV!H6941
UKVFTA	2027	2027	0	UKV!I6941
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6907
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6907
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6907
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6907
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6907
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6907
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6907
RCEP A	2022	2022	0	RCEPT-A!D6941
RCEP A	2023	2023	0	RCEPT-A!E6941
RCEP A	2024	2024	0	RCEPT-A!F6941
RCEP A	2025	2025	0	RCEPT-A!G6941
RCEP A	2026	2026	0	RCEPT-A!H6941
RCEP A	2027	2027	0	RCEPT-A!I6941
RCEP B	2022	2022	0	B!D6941
RCEP B	2023	2023	0	B!E6941
RCEP B	2024	2024	0	B!F6941
RCEP B	2025	2025	0	B!G6941
RCEP B	2026	2026	0	B!H6941
RCEP B	2027	2027	0	B!I6941
RCEP C	2022	2022	0	C!D6941
RCEP C	2023	2023	0	C!E6941
RCEP C	2024	2024	0	C!F6941
RCEP C	2025	2025	0	C!G6941
RCEP C	2026	2026	0	C!H6941

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2027	2027	0	C!I6941
RCEP D	2022	2022	0	D!D6941
RCEP D	2023	2023	0	D!E6941
RCEP D	2024	2024	0	D!F6941
RCEP D	2025	2025	0	D!G6941
RCEP D	2026	2026	0	D!H6941
RCEP D	2027	2027	0	D!I6941
RCEP E	2022	2022	0	E!D6944
RCEP E	2023	2023	0	E!E6944
RCEP E	2024	2024	0	E!F6944
RCEP E	2025	2025	0	E!G6944
RCEP E	2026	2026	0	E!H6944
RCEP E	2027	2027	0	E!I6944
RCEP F	2022	2022	0	F!D6941
RCEP F	2023	2023	0	F!E6941
RCEP F	2024	2024	0	F!F6941
RCEP F	2025	2025	0	F!G6941
RCEP F	2026	2026	0	F!H6941
RCEP F	2027	2027	0	F!I6941
VIFTA	2024	2024	22,5	VI!F6416
VIFTA	2025	2025	20	VI!G6416
VIFTA	2026	2026	17.5	VI!H6416
VIFTA	2027	2027	15	VI!I6416

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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	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

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
FTA-013	YELLOW	FTA rate not lower than MFN	VCFTA 2%, EVFTA 3,1%, UKVFTA 3,1%, AHKFTA 5%, 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4421.91 has 8 lines; 4421.91.40 is distinguished from its siblings by: Fans and handscreens, frames and handles therefor, and parts thereof.	4421.91.10 Spools, cops and bobbins, sewing thread reels and the like; 4421.91.20 Match splints; 4421.91.30 Candy-sticks, ice-cream sticks and ice-cream spoons; 4421.91.50 Prayer beads; 4421.91.60 Toothpicks; 4421.91.70 Sticks of a kind used for making joss sticks	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 4421.91.40. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 4421.91.40 was checked against BT2026 (cell BT2026!N7144), 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)
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)
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.