Vietnam Tariff Intelligence

Detalle del SA 4421.99.40

Código SA	4421.99.40
Descripción	Other articles of wood / - Other: / - - Other: / - - - Candy-sticks, ice-cream sticks and ice-cream spoons
Unidad	kg/chiếc
Generado	05/11/2026 14:25:15
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/44219940/

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!K7153
Preferencial (NMF)	0	0%	73/2025/NĐ-CP	2025-03-31	BT2026!N7153
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7153
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7153
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!E6930
ATIGA	2022	2022	0	AT!E6885
ATIGA	2023	2023	0	AT!F6885
ATIGA	2024	2024	0	AT!G6885
ATIGA	2025	2025	0	AT!H6885
ATIGA	2026	2026	0	AT!I6885
ATIGA	2027	2027	0	AT!J6885
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6935
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6935

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6935
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6935
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6935
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6935
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E6937
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F6937
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6937
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6937
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6937
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6937
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6937
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6891
AIFTA	30/12/2022	2022	0	AI!F6893
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6893
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6893
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6893
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6893
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6893
VKFTA	2022	2022	0	VK!E6913
VKFTA	2023	2023	0	VK!F6913
VKFTA	2024	2024	0	VK!G6913
VKFTA	2025	2025	0	VK!H6913
VKFTA	2026	2026	0	VK!I6913
VKFTA	2027	2027	0	VK!J6913
VCFTA	2022	2022	11	VC!D6968
VCFTA	2023	2023	9	VC!E6968

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2024	2024	6	VC!F6968
VCFTA	2025	2025	4	VC!G6968
VCFTA	2026	2026	2	VC!H6968
VCFTA	2027	2027	0	VC!I6968
VN-EAEU	2022	2022	6,8	EAV!D6948
VN-EAEU	2023	2023	4,5	EAV!E6948
VN-EAEU	2024	2024	2,3	EAV!F6948
VN-EAEU	2025	2025	0	EAV!G6948
VN-EAEU	2026	2026	0	EAV!H6948
VN-EAEU	2027	2027	0	EAV!I6948
AHKFTA	2022	2022	15	AKH!D6956
AHKFTA	2023	2023	10	AKH!E6956
AHKFTA	2024	2024	10	AKH!F6956
AHKFTA	2025	2025	5	AKH!G6956
AHKFTA	2026	2026	5	AKH!H6956
AHKFTA	2027	2027	0	AKH!I6956
EVFTA	2022	2022	15,6	EV-NK!D6949
EVFTA	2023	2023	12,5	EV-NK!E6949
EVFTA	2024	2024	9,3	EV-NK!F6949
EVFTA	2025	2025	6,2	EV-NK!G6949
EVFTA	2026	2026	3,1	EV-NK!H6949
EVFTA	2027	2027	0	EV-NK!I6949
UKVFTA	2022	2022	15,6	UKV!D6950
UKVFTA	2023	2023	12,5	UKV!E6950
UKVFTA	2024	2024	9,3	UKV!F6950
UKVFTA	2025	2025	6,2	UKV!G6950

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2026	2026	3,1	UKV!H6950
UKVFTA	2027	2027	0	UKV!I6950
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6916
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6916
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6916
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6916
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6916
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6916
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6916
RCEP A	2022	2022	0	RCEPT-A!D6950
RCEP A	2023	2023	0	RCEPT-A!E6950
RCEP A	2024	2024	0	RCEPT-A!F6950
RCEP A	2025	2025	0	RCEPT-A!G6950
RCEP A	2026	2026	0	RCEPT-A!H6950
RCEP A	2027	2027	0	RCEPT-A!I6950
RCEP B	2022	2022	0	B!D6950
RCEP B	2023	2023	0	B!E6950
RCEP B	2024	2024	0	B!F6950
RCEP B	2025	2025	0	B!G6950
RCEP B	2026	2026	0	B!H6950
RCEP B	2027	2027	0	B!I6950
RCEP C	2022	2022	0	C!D6950
RCEP C	2023	2023	0	C!E6950
RCEP C	2024	2024	0	C!F6950
RCEP C	2025	2025	0	C!G6950
RCEP C	2026	2026	0	C!H6950

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2027	2027	0	C!I6950
RCEP D	2022	2022	0	D!D6950
RCEP D	2023	2023	0	D!E6950
RCEP D	2024	2024	0	D!F6950
RCEP D	2025	2025	0	D!G6950
RCEP D	2026	2026	0	D!H6950
RCEP D	2027	2027	0	D!I6950
RCEP E	2022	2022	0	E!D6953
RCEP E	2023	2023	0	E!E6953
RCEP E	2024	2024	0	E!F6953
RCEP E	2025	2025	0	E!G6953
RCEP E	2026	2026	0	E!H6953
RCEP E	2027	2027	0	E!I6953
RCEP F	2022	2022	0	F!D6950
RCEP F	2023	2023	0	F!E6950
RCEP F	2024	2024	0	F!F6950
RCEP F	2025	2025	0	F!G6950
RCEP F	2026	2026	0	F!H6950
RCEP F	2027	2027	0	F!I6950
VIFTA	2024	2024	22,5	VI!F6425
VIFTA	2025	2025	20	VI!G6425
VIFTA	2026	2026	17.5	VI!H6425
VIFTA	2027	2027	15	VI!I6425

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
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	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 4421.99 has 11 lines; 4421.99.40 is distinguished from its siblings by: Candy-sticks, ice-cream sticks and ice-cream spoons.	4421.99.10 Spools, cops and bobbins, sewing thread reels and the like; 4421.99.20 Match splints; 4421.99.30 Wooden pegs or pins for footwear; 4421.99.70 Fans and handscreens, frames and handles therefor, and parts thereof; 4421.99.80 Toothpicks; 4421.99.93 Prayer beads	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

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 4421.99.40. 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 4421.99.40 was checked against BT2026 (cell BT2026!N7153), 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)
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.