Vietnam Tariff Intelligence

# Détail du SH 4407.96.10

| | |
|---|---|
| **Code SH** | 4407.96.10 |
| **Description** | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm / - Other: / - - Of birch (Betula spp.): / - - - Planed, sanded or end-jointed |
| **Unité** | m3 |
| **Généré le** | 09/11/2026 11:14:15 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/44079610/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7013 |
| Préférentiel (NPF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N7013 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7013 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | 25 | 25% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ7013 |
| Taux à l'exportation CPTPP | 5/3,6; M: 5/5,4 | 5/3,6; M: 5/5,4 | 115/2022/NĐ-CP | 2022-12-30 | BT2026!CM7013 |
| Taux à l'exportation EVFTA | 5/7,2 | 5 / 7,2 (plusieurs taux) | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP7013 |
| Taux à l'exportation UKVFTA | 5/7,2 | 5 / 7,2 (plusieurs taux) | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS7013 |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E6775 |
| ATIGA | 2022 | 2022 | 0 | AT!E6730 |
| ATIGA | 2023 | 2023 | 0 | AT!F6730 |
| ATIGA | 2024 | 2024 | 0 | AT!G6730 |
| ATIGA | 2025 | 2025 | 0 | AT!H6730 |
| ATIGA | 2026 | 2026 | 0 | AT!I6730 |
| ATIGA | 2027 | 2027 | 0 | AT!J6730 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E6780 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F6780 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G6780 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H6780 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I6780 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J6780 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E6780 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F6780 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G6780 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H6780 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I6780 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J6780 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F6782 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H6736 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F6738 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G6738 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H6738 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I6738 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J6738 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K6738 |
| VKFTA | 2022 | 2022 | 0 | VK!E6758 |
| VKFTA | 2023 | 2023 | 0 | VK!F6758 |
| VKFTA | 2024 | 2024 | 0 | VK!G6758 |
| VKFTA | 2025 | 2025 | 0 | VK!H6758 |
| VKFTA | 2026 | 2026 | 0 | VK!I6758 |
| VKFTA | 2027 | 2027 | 0 | VK!J6758 |
| VCFTA | 2022 | 2022 | 0 | VC!D6811 |
| VCFTA | 2023 | 2023 | 0 | VC!E6811 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 0 | VC!F6811 |
| VCFTA | 2025 | 2025 | 0 | VC!G6811 |
| VCFTA | 2026 | 2026 | 0 | VC!H6811 |
| VCFTA | 2027 | 2027 | 0 | VC!I6811 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D6793 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E6793 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F6793 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G6793 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H6793 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I6793 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D6801 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E6801 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F6801 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G6801 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H6801 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I6801 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D6794 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E6794 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F6794 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G6794 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H6794 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I6794 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D6796 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E6796 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F6796 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G6796 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H6796 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I6796 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D6761 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E6761 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F6761 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G6761 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H6761 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I6761 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J6761 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D6795 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E6795 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F6795 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G6795 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H6795 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I6795 |
| RCEP B | 2022 | 2022 | 0 | B!D6795 |
| RCEP B | 2023 | 2023 | 0 | B!E6795 |
| RCEP B | 2024 | 2024 | 0 | B!F6795 |
| RCEP B | 2025 | 2025 | 0 | B!G6795 |
| RCEP B | 2026 | 2026 | 0 | B!H6795 |
| RCEP B | 2027 | 2027 | 0 | B!I6795 |
| RCEP C | 2022 | 2022 | 0 | C!D6795 |
| RCEP C | 2023 | 2023 | 0 | C!E6795 |
| RCEP C | 2024 | 2024 | 0 | C!F6795 |
| RCEP C | 2025 | 2025 | 0 | C!G6795 |
| RCEP C | 2026 | 2026 | 0 | C!H6795 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 0 | C!I6795 |
| RCEP D | 2022 | 2022 | 0 | D!D6795 |
| RCEP D | 2023 | 2023 | 0 | D!E6795 |
| RCEP D | 2024 | 2024 | 0 | D!F6795 |
| RCEP D | 2025 | 2025 | 0 | D!G6795 |
| RCEP D | 2026 | 2026 | 0 | D!H6795 |
| RCEP D | 2027 | 2027 | 0 | D!I6795 |
| RCEP E | 2022 | 2022 | 0 | E!D6798 |
| RCEP E | 2023 | 2023 | 0 | E!E6798 |
| RCEP E | 2024 | 2024 | 0 | E!F6798 |
| RCEP E | 2025 | 2025 | 0 | E!G6798 |
| RCEP E | 2026 | 2026 | 0 | E!H6798 |
| RCEP E | 2027 | 2027 | 0 | E!I6798 |
| RCEP F | 2022 | 2022 | 0 | F!D6795 |
| RCEP F | 2023 | 2023 | 0 | F!E6795 |
| RCEP F | 2024 | 2024 | 0 | F!F6795 |
| RCEP F | 2025 | 2025 | 0 | F!G6795 |
| RCEP F | 2026 | 2026 | 0 | F!H6795 |
| RCEP F | 2027 | 2027 | 0 | F!I6795 |
| VIFTA | 2024 | 2024 | 0 | VI!F6284 |
| VIFTA | 2025 | 2025 | 0 | VI!G6284 |
| VIFTA | 2026 | 2026 | 0 | VI!H6284 |
| VIFTA | 2027 | 2027 | 0 | VI!I6284 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): Cấm XK gỗ tròn, gỗ xẻ từ gỗ rừng tự nhiên trong nước (01/2024/TT-BNNPTNT M20) | | 01/2024/TT-BNNPTNT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Texte cité dans la source ; validité non vérifiée |
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Texte cité dans la source ; validité non vérifiée |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 4407.96 has 2 lines; 4407.96.10 is distinguished from its siblings by: Planed, sanded or end-jointed. | 4407.96.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4407.96.10. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 4407.96.10 was checked against BT2026 (cell BT2026!N7013), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
|---|
| 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) |
| Cấm XK gỗ tròn, gỗ xẻ từ gỗ rừng tự nhiên trong nước (01/2024/TT-BNNPTNT M20) |
| Gỗ và SP chế biến từ gỗ khi XK phải có HS lâm sản hợp pháp (01/2024/TT-BNNPTNT M21) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.