

Détail du SH 4407.97.10

|                        |                                                                                                                                                                                                                           |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 4407.97.10                                                                                                                                                                                                                |
| 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 poplar and aspen (Populus spp.): / - - - Planed, sanded or end-jointed |
| Unité                  | m3                                                                                                                                                                                                                        |
| Généré le              | 30/10/2026 15:35:36                                                                                                                                                                                                       |
| 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                   | <a href="https://vietnamtariff.com/hs-code/44079710/">https://vietnamtariff.com/hs-code/44079710/</a>                                                                                                                     |

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!K7016  |
| Préférentiel (NPF)            | 0               | 0%                       | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N7016  |
| TVA                           | 8/10            | 8 / 10 (plusieurs taux)  | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7016  |
| Taxe spéciale de consommation |                 | Aucune donnée            |                |            |               |
| Taxe environnementale         |                 | Aucune donnée            |                |            |               |
| Droit d'exportation           | 25              | 25%                      | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ7016 |
| 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!CM7016 |
| Taux à l'exportation EVFTA    | 5/7,2           | 5 / 7,2 (plusieurs taux) | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP7016 |
| Taux à l'exportation UKVFTA   | 5/7,2           | 5 / 7,2 (plusieurs taux) | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS7016 |

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<br>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<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem    |
| VJEPA   | 0             | 0%            | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem    |
| VKFTA   | 0             | 0%            | Tarif consolidé<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem    |
| VN-EAEU | 0             | 0%            | Tarif consolidé<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem    |
| VN-LAO  | 0             | 0%            | Tarif consolidé<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem    |
| VIFTA   | 0             | 0%            | Tarif consolidé<br>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!E6778 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E6733 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F6733 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G6733 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H6733 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I6733 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J6733 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E6783 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F6783 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G6783   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H6783   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I6783   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J6783   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E6783   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F6783   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G6783   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H6783   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I6783   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J6783   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F6785   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H6739 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F6741   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G6741   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H6741   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I6741   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J6741   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K6741   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E6761   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F6761   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G6761   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H6761   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I6761   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J6761   |
| VCFTA   | 2022                                   | 2022  | 0             | VC!D6814   |
| VCFTA   | 2023                                   | 2023  | 0             | VC!E6814   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F6814    |
| VCFTA   | 2025    | 2025  | 0             | VC!G6814    |
| VCFTA   | 2026    | 2026  | 0             | VC!H6814    |
| VCFTA   | 2027    | 2027  | 0             | VC!I6814    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D6796   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E6796   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F6796   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G6796   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H6796   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I6796   |
| AHKFTA  | 2022    | 2022  | 0             | AKH!D6804   |
| AHKFTA  | 2023    | 2023  | 0             | AKH!E6804   |
| AHKFTA  | 2024    | 2024  | 0             | AKH!F6804   |
| AHKFTA  | 2025    | 2025  | 0             | AKH!G6804   |
| AHKFTA  | 2026    | 2026  | 0             | AKH!H6804   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I6804   |
| EVFTA   | 2022    | 2022  | 0             | EV-NK!D6797 |
| EVFTA   | 2023    | 2023  | 0             | EV-NK!E6797 |
| EVFTA   | 2024    | 2024  | 0             | EV-NK!F6797 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G6797 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H6797 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I6797 |
| UKVFTA  | 2022    | 2022  | 0             | UKV!D6799   |
| UKVFTA  | 2023    | 2023  | 0             | UKV!E6799   |
| UKVFTA  | 2024    | 2024  | 0             | UKV!F6799   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G6799   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| UKVFTA | 2026    | 2026           | 0             | UKV!H6799     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I6799     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D6764   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E6764   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F6764   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G6764   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H6764   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I6764   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J6764   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D6798 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E6798 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F6798 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G6798 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H6798 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I6798 |
| RCEP B | 2022    | 2022           | 0             | B!D6798       |
| RCEP B | 2023    | 2023           | 0             | B!E6798       |
| RCEP B | 2024    | 2024           | 0             | B!F6798       |
| RCEP B | 2025    | 2025           | 0             | B!G6798       |
| RCEP B | 2026    | 2026           | 0             | B!H6798       |
| RCEP B | 2027    | 2027           | 0             | B!I6798       |
| RCEP C | 2022    | 2022           | 0             | C!D6798       |
| RCEP C | 2023    | 2023           | 0             | C!E6798       |
| RCEP C | 2024    | 2024           | 0             | C!F6798       |
| RCEP C | 2025    | 2025           | 0             | C!G6798       |
| RCEP C | 2026    | 2026           | 0             | C!H6798       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP C | 2027    | 2027  | 0             | C!I6798  |
| RCEP D | 2022    | 2022  | 0             | D!D6798  |
| RCEP D | 2023    | 2023  | 0             | D!E6798  |
| RCEP D | 2024    | 2024  | 0             | D!F6798  |
| RCEP D | 2025    | 2025  | 0             | D!G6798  |
| RCEP D | 2026    | 2026  | 0             | D!H6798  |
| RCEP D | 2027    | 2027  | 0             | D!I6798  |
| RCEP E | 2022    | 2022  | 0             | E!D6801  |
| RCEP E | 2023    | 2023  | 0             | E!E6801  |
| RCEP E | 2024    | 2024  | 0             | E!F6801  |
| RCEP E | 2025    | 2025  | 0             | E!G6801  |
| RCEP E | 2026    | 2026  | 0             | E!H6801  |
| RCEP E | 2027    | 2027  | 0             | E!I6801  |
| RCEP F | 2022    | 2022  | 0             | F!D6798  |
| RCEP F | 2023    | 2023  | 0             | F!E6798  |
| RCEP F | 2024    | 2024  | 0             | F!F6798  |
| RCEP F | 2025    | 2025  | 0             | F!G6798  |
| RCEP F | 2026    | 2026  | 0             | F!H6798  |
| RCEP F | 2027    | 2027  | 0             | F!I6798  |
| VIFTA  | 2024    | 2024  | 0             | VI!F6287 |
| VIFTA  | 2025    | 2025  | 0             | VI!G6287 |
| VIFTA  | 2026    | 2026  | 0             | VI!H6287 |
| VIFTA  | 2027    | 2027  | 0             | VI!I6287 |

### 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 4407.97 has 2 lines; 4407.97.10 is distinguished from its siblings by: Planed, sanded or end-jointed.                                   | 4407.97.90<br>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 4407.97.10. 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 4407.97.10 was checked against BT2026 (cell BT2026!N7016), 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.