

Détail du SH 4410.12.00

|                        |                                                                                                                                                                                                                                                         |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 4410.12.00                                                                                                                                                                                                                                              |
| Description            | Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances / - Of wood: / - - Oriented strand board (OSB) |
| Unité                  | kg/m3                                                                                                                                                                                                                                                   |
| Généré le              | 01/11/2026 00:30:44                                                                                                                                                                                                                                     |
| 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/44101200/">https://vietnamtariff.com/hs-code/44101200/</a>                                                                                                                                                   |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source        |
|-------------------------------|---------------|-------------------------|----------------|------------|---------------|
| Droit d'importation ordinaire | 7.5           | 7,5%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7044  |
| Préférentiel (NPF)            | 5             | 5%                      | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N7044  |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7044  |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |               |
| Taxe environnementale         |               | Aucune donnée           |                |            |               |
| Droit d'exportation           | 0             | 0%                      | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ7044 |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                |            |               |

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 (môt 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   | 3.5           | 3,5%          | 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!E6809 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E6764 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F6764 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G6764 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H6764 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I6764 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J6764 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E6814 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F6814 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G6814   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H6814   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I6814   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J6814   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E6814   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F6814   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G6814   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H6814   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I6814   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J6814   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F6816   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H6770 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F6772   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G6772   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H6772   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I6772   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J6772   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K6772   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E6792   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F6792   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G6792   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H6792   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I6792   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J6792   |
| VCFTA   | 2022                                   | 2022  | 1             | VC!D6845   |
| VCFTA   | 2023                                   | 2023  | 1             | VC!E6845   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F6845    |
| VCFTA   | 2025    | 2025  | 0             | VC!G6845    |
| VCFTA   | 2026    | 2026  | 0             | VC!H6845    |
| VCFTA   | 2027    | 2027  | 0             | VC!I6845    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D6827   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E6827   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F6827   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G6827   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H6827   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I6827   |
| AHKFTA  | 2022    | 2022  | 0             | AKH!D6835   |
| AHKFTA  | 2023    | 2023  | 0             | AKH!E6835   |
| AHKFTA  | 2024    | 2024  | 0             | AKH!F6835   |
| AHKFTA  | 2025    | 2025  | 0             | AKH!G6835   |
| AHKFTA  | 2026    | 2026  | 0             | AKH!H6835   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I6835   |
| EVFTA   | 2022    | 2022  | 2,5           | EV-NK!D6828 |
| EVFTA   | 2023    | 2023  | 1,6           | EV-NK!E6828 |
| EVFTA   | 2024    | 2024  | 0,8           | EV-NK!F6828 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G6828 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H6828 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I6828 |
| UKVFTA  | 2022    | 2022  | 2,5           | UKV!D6830   |
| UKVFTA  | 2023    | 2023  | 1,6           | UKV!E6830   |
| UKVFTA  | 2024    | 2024  | 0,8           | UKV!F6830   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G6830   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| UKVFTA | 2026    | 2026           | 0             | UKV!H6830     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I6830     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D6795   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E6795   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F6795   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G6795   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H6795   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I6795   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J6795   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D6829 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E6829 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F6829 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G6829 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H6829 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I6829 |
| RCEP B | 2022    | 2022           | 0             | B!D6829       |
| RCEP B | 2023    | 2023           | 0             | B!E6829       |
| RCEP B | 2024    | 2024           | 0             | B!F6829       |
| RCEP B | 2025    | 2025           | 0             | B!G6829       |
| RCEP B | 2026    | 2026           | 0             | B!H6829       |
| RCEP B | 2027    | 2027           | 0             | B!I6829       |
| RCEP C | 2022    | 2022           | 0             | C!D6829       |
| RCEP C | 2023    | 2023           | 0             | C!E6829       |
| RCEP C | 2024    | 2024           | 0             | C!F6829       |
| RCEP C | 2025    | 2025           | 0             | C!G6829       |
| RCEP C | 2026    | 2026           | 0             | C!H6829       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP C | 2027    | 2027  | 0             | C!I6829  |
| RCEP D | 2022    | 2022  | 0             | D!D6829  |
| RCEP D | 2023    | 2023  | 0             | D!E6829  |
| RCEP D | 2024    | 2024  | 0             | D!F6829  |
| RCEP D | 2025    | 2025  | 0             | D!G6829  |
| RCEP D | 2026    | 2026  | 0             | D!H6829  |
| RCEP D | 2027    | 2027  | 0             | D!I6829  |
| RCEP E | 2022    | 2022  | 0             | E!D6832  |
| RCEP E | 2023    | 2023  | 0             | E!E6832  |
| RCEP E | 2024    | 2024  | 0             | E!F6832  |
| RCEP E | 2025    | 2025  | 0             | E!G6832  |
| RCEP E | 2026    | 2026  | 0             | E!H6832  |
| RCEP E | 2027    | 2027  | 0             | E!I6832  |
| RCEP F | 2022    | 2022  | 0             | F!D6829  |
| RCEP F | 2023    | 2023  | 0             | F!E6829  |
| RCEP F | 2024    | 2024  | 0             | F!F6829  |
| RCEP F | 2025    | 2025  | 0             | F!G6829  |
| RCEP F | 2026    | 2026  | 0             | F!H6829  |
| RCEP F | 2027    | 2027  | 0             | F!I6829  |
| VIFTA  | 2024    | 2024  | 4.5           | VI!F6315 |
| VIFTA  | 2025    | 2025  | 4             | VI!G6315 |
| VIFTA  | 2026    | 2026  | 3.5           | VI!H6315 |
| VIFTA  | 2027    | 2027  | 3             | VI!I6315 |

### Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                                                                    |  |                                |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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 |
| 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 4410.12.00. This does NOT mean there is no risk.                                                       |  |                                | Check the MOIT Trade Remedies Authority database.                                                        | Non vérifié – contrôle nécessaire                 |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 5% for 4410.12.00 was checked against BT2026 (cell BT2026!N7044), 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)      |
| 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.