Vietnam Tariff Intelligence

HS 4401.21.00 detail

HS code	4401.21.00
Description	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms / - Wood in chips or particles: / - - Coniferous
Unit	kg
Generated	04/11/2026 22:42:24
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/44012100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6825
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6825
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6825
Excise tax		No data			
Environmental tax		No data			
Export duty	0/2	0 / 2 (several rates)	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6825
CPTPP export rate		No data			
EVFTA export rate	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6825
UKVFTA export rate	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6825

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	1.7	1.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6581

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6536
ATIGA	2023	2023	0	AT!F6536
ATIGA	2024	2024	0	AT!G6536
ATIGA	2025	2025	0	AT!H6536
ATIGA	2026	2026	0	AT!I6536
ATIGA	2027	2027	0	AT!J6536
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6586
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6586
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6586
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6586
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6586
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6586
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6586
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6586
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6586
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6586
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6586
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6586
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6588
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6542
AIFTA	30/12/2022	2022	0	AI!F6544
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6544
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6544
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6544
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6544
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6544

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6564
VKFTA	2023	2023	0	VK!F6564
VKFTA	2024	2024	0	VK!G6564
VKFTA	2025	2025	0	VK!H6564
VKFTA	2026	2026	0	VK!I6564
VKFTA	2027	2027	0	VK!J6564
VCFTA	2022	2022	0	VC!D6617
VCFTA	2023	2023	0	VC!E6617
VCFTA	2024	2024	0	VC!F6617
VCFTA	2025	2025	0	VC!G6617
VCFTA	2026	2026	0	VC!H6617
VCFTA	2027	2027	0	VC!I6617
VN-EAEU	2022	2022	0	EAV!D6599
VN-EAEU	2023	2023	0	EAV!E6599
VN-EAEU	2024	2024	0	EAV!F6599
VN-EAEU	2025	2025	0	EAV!G6599
VN-EAEU	2026	2026	0	EAV!H6599
VN-EAEU	2027	2027	0	EAV!I6599
AHKFTA	2022	2022	0	AKH!D6607
AHKFTA	2023	2023	0	AKH!E6607
AHKFTA	2024	2024	0	AKH!F6607
AHKFTA	2025	2025	0	AKH!G6607
AHKFTA	2026	2026	0	AKH!H6607
AHKFTA	2027	2027	0	AKH!I6607
EVFTA	2022	2022	0	EV-NK!D6600
EVFTA	2023	2023	0	EV-NK!E6600

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6600
EVFTA	2025	2025	0	EV-NK!G6600
EVFTA	2026	2026	0	EV-NK!H6600
EVFTA	2027	2027	0	EV-NK!I6600
UKVFTA	2022	2022	0	UKV!D6602
UKVFTA	2023	2023	0	UKV!E6602
UKVFTA	2024	2024	0	UKV!F6602
UKVFTA	2025	2025	0	UKV!G6602
UKVFTA	2026	2026	0	UKV!H6602
UKVFTA	2027	2027	0	UKV!I6602
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6567
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6567
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6567
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6567
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6567
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6567
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6567
RCEP A	2022	2022	0	RCEPT-A!D6601
RCEP A	2023	2023	0	RCEPT-A!E6601
RCEP A	2024	2024	0	RCEPT-A!F6601
RCEP A	2025	2025	0	RCEPT-A!G6601
RCEP A	2026	2026	0	RCEPT-A!H6601
RCEP A	2027	2027	0	RCEPT-A!I6601
RCEP B	2022	2022	0	B!D6601
RCEP B	2023	2023	0	B!E6601
RCEP B	2024	2024	0	B!F6601

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6601
RCEP B	2026	2026	0	B!H6601
RCEP B	2027	2027	0	B!I6601
RCEP C	2022	2022	0	C!D6601
RCEP C	2023	2023	0	C!E6601
RCEP C	2024	2024	0	C!F6601
RCEP C	2025	2025	0	C!G6601
RCEP C	2026	2026	0	C!H6601
RCEP C	2027	2027	0	C!I6601
RCEP D	2022	2022	0	D!D6601
RCEP D	2023	2023	0	D!E6601
RCEP D	2024	2024	0	D!F6601
RCEP D	2025	2025	0	D!G6601
RCEP D	2026	2026	0	D!H6601
RCEP D	2027	2027	0	D!I6601
RCEP E	2022	2022	0	E!D6604
RCEP E	2023	2023	0	E!E6604
RCEP E	2024	2024	0	E!F6604
RCEP E	2025	2025	0	E!G6604
RCEP E	2026	2026	0	E!H6604
RCEP E	2027	2027	0	E!I6604
RCEP F	2022	2022	0	F!D6601
RCEP F	2023	2023	0	F!E6601
RCEP F	2024	2024	0	F!F6601
RCEP F	2025	2025	0	F!G6601
RCEP F	2026	2026	0	F!H6601

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6601
VIFTA	2024	2024	2.6	VI!F6096
VIFTA	2025	2025	2.1	VI!G6096
VIFTA	2026	2026	1.7	VI!H6096
VIFTA	2027	2027	1.3	VI!I6096

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật thực vật rừng nguy cấp, quý hiếm			Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4401.21.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 3% for 4401.21.00 was checked against BT2026 (cell BT2026!N6825), 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.	Checked against the source tariff file

Item policy

Item policy
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)
HH là mẫu vật thực vật rừng nguy cấp, quý hiếm
thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)
Gỗ và SP chế biến từ gỗ khi XK phải có HS lâm sản hợp pháp (01/2024/TT-BNNPTNT M21)
Gỗ và SP chế biến từ gỗ khi XK phải có HS lâm sản hợp pháp (01/2024/TT-BNNPTNT M21)*

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.