Vietnam Tariff Intelligence

# HS 4403.23.90 detail

| | |
|---|---|
| **HS code** | 4403.23.90 |
| **Description** | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared / - Other, coniferous: / - - Of fir (Abies spp.) and spruce (Picea spp.), of which the smallest cross-sectional dimension is 15 cm or more: / - - - Other |
| **Unit** | kg/m3 |
| **Generated** | 02/11/2026 18:36:01 |
| **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/44032390/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K6857 |
| Preferential (MFN) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N6857 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6857 |
| Excise tax | | No data | | | |
| Environmental tax | | No data | | | |
| Export duty | 25 | 25% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ6857 |
| CPTPP export rate | 10 | 10% | 115/2022/NĐ-CP | 2022-12-30 | BT2026!CM6857 |
| EVFTA export rate | 10 | 10% | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP6857 |
| UKVFTA export rate | 10 | 10% | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS6857 |

## 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 | 0 | 0% | 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!E6615 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2022 | 2022 | 0 | AT!E6570 |
| ATIGA | 2023 | 2023 | 0 | AT!F6570 |
| ATIGA | 2024 | 2024 | 0 | AT!G6570 |
| ATIGA | 2025 | 2025 | 0 | AT!H6570 |
| ATIGA | 2026 | 2026 | 0 | AT!I6570 |
| ATIGA | 2027 | 2027 | 0 | AT!J6570 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E6620 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F6620 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G6620 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H6620 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I6620 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J6620 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E6620 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F6620 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G6620 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H6620 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I6620 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J6620 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F6622 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H6576 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F6578 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G6578 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H6578 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I6578 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J6578 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K6578 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2022 | 2022 | 0 | VK!E6598 |
| VKFTA | 2023 | 2023 | 0 | VK!F6598 |
| VKFTA | 2024 | 2024 | 0 | VK!G6598 |
| VKFTA | 2025 | 2025 | 0 | VK!H6598 |
| VKFTA | 2026 | 2026 | 0 | VK!I6598 |
| VKFTA | 2027 | 2027 | 0 | VK!J6598 |
| VCFTA | 2022 | 2022 | 0 | VC!D6651 |
| VCFTA | 2023 | 2023 | 0 | VC!E6651 |
| VCFTA | 2024 | 2024 | 0 | VC!F6651 |
| VCFTA | 2025 | 2025 | 0 | VC!G6651 |
| VCFTA | 2026 | 2026 | 0 | VC!H6651 |
| VCFTA | 2027 | 2027 | 0 | VC!I6651 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D6633 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E6633 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F6633 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G6633 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H6633 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I6633 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D6641 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E6641 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F6641 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G6641 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H6641 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I6641 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D6634 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E6634 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2024 | 2024 | 0 | EV-NK!F6634 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G6634 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H6634 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I6634 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D6636 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E6636 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F6636 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G6636 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H6636 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I6636 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D6601 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E6601 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F6601 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G6601 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H6601 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I6601 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J6601 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D6635 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E6635 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F6635 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G6635 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H6635 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I6635 |
| RCEP B | 2022 | 2022 | 0 | B!D6635 |
| RCEP B | 2023 | 2023 | 0 | B!E6635 |
| RCEP B | 2024 | 2024 | 0 | B!F6635 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2025 | 2025 | 0 | B!G6635 |
| RCEP B | 2026 | 2026 | 0 | B!H6635 |
| RCEP B | 2027 | 2027 | 0 | B!I6635 |
| RCEP C | 2022 | 2022 | 0 | C!D6635 |
| RCEP C | 2023 | 2023 | 0 | C!E6635 |
| RCEP C | 2024 | 2024 | 0 | C!F6635 |
| RCEP C | 2025 | 2025 | 0 | C!G6635 |
| RCEP C | 2026 | 2026 | 0 | C!H6635 |
| RCEP C | 2027 | 2027 | 0 | C!I6635 |
| RCEP D | 2022 | 2022 | 0 | D!D6635 |
| RCEP D | 2023 | 2023 | 0 | D!E6635 |
| RCEP D | 2024 | 2024 | 0 | D!F6635 |
| RCEP D | 2025 | 2025 | 0 | D!G6635 |
| RCEP D | 2026 | 2026 | 0 | D!H6635 |
| RCEP D | 2027 | 2027 | 0 | D!I6635 |
| RCEP E | 2022 | 2022 | 0 | E!D6638 |
| RCEP E | 2023 | 2023 | 0 | E!E6638 |
| RCEP E | 2024 | 2024 | 0 | E!F6638 |
| RCEP E | 2025 | 2025 | 0 | E!G6638 |
| RCEP E | 2026 | 2026 | 0 | E!H6638 |
| RCEP E | 2027 | 2027 | 0 | E!I6638 |
| RCEP F | 2022 | 2022 | 0 | F!D6635 |
| RCEP F | 2023 | 2023 | 0 | F!E6635 |
| RCEP F | 2024 | 2024 | 0 | F!F6635 |
| RCEP F | 2025 | 2025 | 0 | F!G6635 |
| RCEP F | 2026 | 2026 | 0 | F!H6635 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP F | 2027 | 2027 | 0 | F!I6635 |
| VIFTA | 2024 | 2024 | 0 | VI!F6128 |
| VIFTA | 2025 | 2025 | 0 | VI!G6128 |
| VIFTA | 2026 | 2026 | 0 | VI!H6128 |
| VIFTA | 2027 | 2027 | 0 | VI!I6128 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| 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. | Instrument cited in source; validity not verified |
| 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. | Instrument cited in source; validity not verified |
| 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 |

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| 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 |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 4403.23 has 2 lines; 4403.23.90 is distinguished from its siblings by: Other. | 4403.23.10 Baulks, sawlogs and veneer logs | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Not verified – check required |
| 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 |
| 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 4403.23.90. 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 0% for 4403.23.90 was checked against BT2026 (cell BT2026!N6857), 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) |
| 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) |

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.