Vietnam Tariff Intelligence

HS 4404.20.90 detail

HS code	4404.20.90
Description	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like / - Non-coniferous: / - - Other
Unit	kg/m3
Generated	08/11/2026 19:26:43
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/44042090/

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!K6906
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6906
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6906
Excise tax		No data			
Environmental tax		No data			
Export duty	5	5%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6906
CPTPP export rate	5	5%	115/2022/NĐ-CP	2022-12-30	BT2026!CM6906
EVFTA export rate	5	5%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6906
UKVFTA export rate	5	5%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6906

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 (-MM)	0% (except MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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!E6665
ATIGA	2022	2022	0	AT!E6620
ATIGA	2023	2023	0	AT!F6620
ATIGA	2024	2024	0	AT!G6620
ATIGA	2025	2025	0	AT!H6620
ATIGA	2026	2026	0	AT!I6620
ATIGA	2027	2027	0	AT!J6620
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6670
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6670
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6670
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6670

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6670
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6670
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6670
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6670
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6670
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6670
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6670
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6670
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6672
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6626
AIFTA	30/12/2022	2022	0	AI!F6628
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6628
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6628
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6628
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6628
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6628
VKFTA	2022	2022	0	VK!E6648
VKFTA	2023	2023	0	VK!F6648
VKFTA	2024	2024	0	VK!G6648
VKFTA	2025	2025	0	VK!H6648
VKFTA	2026	2026	0	VK!I6648
VKFTA	2027	2027	0	VK!J6648
VCFTA	2022	2022	0	VC!D6701
VCFTA	2023	2023	0	VC!E6701
VCFTA	2024	2024	0	VC!F6701
VCFTA	2025	2025	0	VC!G6701

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H6701
VCFTA	2027	2027	0	VC!I6701
VN-EAEU	2022	2022	0	EAV!D6683
VN-EAEU	2023	2023	0	EAV!E6683
VN-EAEU	2024	2024	0	EAV!F6683
VN-EAEU	2025	2025	0	EAV!G6683
VN-EAEU	2026	2026	0	EAV!H6683
VN-EAEU	2027	2027	0	EAV!I6683
AHKFTA	2022	2022	0	AKH!D6691
AHKFTA	2023	2023	0	AKH!E6691
AHKFTA	2024	2024	0	AKH!F6691
AHKFTA	2025	2025	0	AKH!G6691
AHKFTA	2026	2026	0	AKH!H6691
AHKFTA	2027	2027	0	AKH!I6691
EVFTA	2022	2022	0	EV-NK!D6684
EVFTA	2023	2023	0	EV-NK!E6684
EVFTA	2024	2024	0	EV-NK!F6684
EVFTA	2025	2025	0	EV-NK!G6684
EVFTA	2026	2026	0	EV-NK!H6684
EVFTA	2027	2027	0	EV-NK!I6684
UKVFTA	2022	2022	0	UKV!D6686
UKVFTA	2023	2023	0	UKV!E6686
UKVFTA	2024	2024	0	UKV!F6686
UKVFTA	2025	2025	0	UKV!G6686
UKVFTA	2026	2026	0	UKV!H6686
UKVFTA	2027	2027	0	UKV!I6686

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6651
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6651
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6651
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6651
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6651
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6651
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6651
RCEP A	2022	2022	0	RCEPT-A!D6685
RCEP A	2023	2023	0	RCEPT-A!E6685
RCEP A	2024	2024	0	RCEPT-A!F6685
RCEP A	2025	2025	0	RCEPT-A!G6685
RCEP A	2026	2026	0	RCEPT-A!H6685
RCEP A	2027	2027	0	RCEPT-A!I6685
RCEP B	2022	2022	0	B!D6685
RCEP B	2023	2023	0	B!E6685
RCEP B	2024	2024	0	B!F6685
RCEP B	2025	2025	0	B!G6685
RCEP B	2026	2026	0	B!H6685
RCEP B	2027	2027	0	B!I6685
RCEP C	2022	2022	0	C!D6685
RCEP C	2023	2023	0	C!E6685
RCEP C	2024	2024	0	C!F6685
RCEP C	2025	2025	0	C!G6685
RCEP C	2026	2026	0	C!H6685
RCEP C	2027	2027	0	C!I6685
RCEP D	2022	2022	0	D!D6685

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E6685
RCEP D	2024	2024	0	D!F6685
RCEP D	2025	2025	0	D!G6685
RCEP D	2026	2026	0	D!H6685
RCEP D	2027	2027	0	D!I6685
RCEP E	2022	2022	0	E!D6688
RCEP E	2023	2023	0	E!E6688
RCEP E	2024	2024	0	E!F6688
RCEP E	2025	2025	0	E!G6688
RCEP E	2026	2026	0	E!H6688
RCEP E	2027	2027	0	E!I6688
RCEP F	2022	2022	0	F!D6685
RCEP F	2023	2023	0	F!E6685
RCEP F	2024	2024	0	F!F6685
RCEP F	2025	2025	0	F!G6685
RCEP F	2026	2026	0	F!H6685
RCEP F	2027	2027	0	F!I6685
VIFTA	2024	2024	2.6	VI!F6177
VIFTA	2025	2025	2.1	VI!G6177
VIFTA	2026	2026	1.7	VI!H6177
VIFTA	2027	2027	1.3	VI!I6177

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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
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 4404.20 has 2 lines; 4404.20.90 is distinguished from its siblings by: Other.	4404.20.10 Chipwood	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 4404.20.90. 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 3% for 4404.20.90 was checked against BT2026 (cell BT2026!N6906), 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)
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.