Vietnam Tariff Intelligence

HS 4407.23.90 detail

HS code	4407.23.90
Description	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm / - Of tropical wood: / - - Teak: / - - - Other
Unit	m3
Generated	03/11/2026 18:13:01
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/44072390/

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!K6938
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6938
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6938
Excise tax		No data			
Environmental tax		No data			
Export duty	25	25%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6938
CPTPP export rate	5/3,6; M: 5/5,4	5/3,6; M: 5/5,4	115/2022/NĐ-CP	2022-12-30	BT2026!CM6938
EVFTA export rate	5/7,2	5 / 7,2 (several rates)	116/2022/NĐ-CP	2022-12-30	BT2026!CP6938
UKVFTA export rate	5/7,2	5 / 7,2 (several rates)	117/2022/NĐ-CP	2022-12-30	BT2026!CS6938

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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6700
ATIGA	2022	2022	0	AT!E6655
ATIGA	2023	2023	0	AT!F6655
ATIGA	2024	2024	0	AT!G6655
ATIGA	2025	2025	0	AT!H6655
ATIGA	2026	2026	0	AT!I6655
ATIGA	2027	2027	0	AT!J6655
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6705
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6705
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6705

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6705
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6705
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6705
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6705
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6705
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6705
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6705
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6705
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6705
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6707
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6661
AIFTA	30/12/2022	2022	0	AI!F6663
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6663
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6663
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6663
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6663
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6663
VKFTA	2022	2022	0	VK!E6683
VKFTA	2023	2023	0	VK!F6683
VKFTA	2024	2024	0	VK!G6683
VKFTA	2025	2025	0	VK!H6683
VKFTA	2026	2026	0	VK!I6683
VKFTA	2027	2027	0	VK!J6683
VCFTA	2022	2022	0	VC!D6736
VCFTA	2023	2023	0	VC!E6736
VCFTA	2024	2024	0	VC!F6736

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6736
VCFTA	2026	2026	0	VC!H6736
VCFTA	2027	2027	0	VC!I6736
VN-EAEU	2022	2022	*	EAV!D6718
VN-EAEU	2023	2023	*	EAV!E6718
VN-EAEU	2024	2024	*	EAV!F6718
VN-EAEU	2025	2025	*	EAV!G6718
VN-EAEU	2026	2026	*	EAV!H6718
VN-EAEU	2027	2027	*	EAV!I6718
AHKFTA	2022	2022	0	AKH!D6726
AHKFTA	2023	2023	0	AKH!E6726
AHKFTA	2024	2024	0	AKH!F6726
AHKFTA	2025	2025	0	AKH!G6726
AHKFTA	2026	2026	0	AKH!H6726
AHKFTA	2027	2027	0	AKH!I6726
EVFTA	2022	2022	0	EV-NK!D6719
EVFTA	2023	2023	0	EV-NK!E6719
EVFTA	2024	2024	0	EV-NK!F6719
EVFTA	2025	2025	0	EV-NK!G6719
EVFTA	2026	2026	0	EV-NK!H6719
EVFTA	2027	2027	0	EV-NK!I6719
UKVFTA	2022	2022	0	UKV!D6721
UKVFTA	2023	2023	0	UKV!E6721
UKVFTA	2024	2024	0	UKV!F6721
UKVFTA	2025	2025	0	UKV!G6721
UKVFTA	2026	2026	0	UKV!H6721

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6721
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6686
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6686
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6686
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6686
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6686
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6686
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6686
RCEP A	2022	2022	0	RCEPT-A!D6720
RCEP A	2023	2023	0	RCEPT-A!E6720
RCEP A	2024	2024	0	RCEPT-A!F6720
RCEP A	2025	2025	0	RCEPT-A!G6720
RCEP A	2026	2026	0	RCEPT-A!H6720
RCEP A	2027	2027	0	RCEPT-A!I6720
RCEP B	2022	2022	0	B!D6720
RCEP B	2023	2023	0	B!E6720
RCEP B	2024	2024	0	B!F6720
RCEP B	2025	2025	0	B!G6720
RCEP B	2026	2026	0	B!H6720
RCEP B	2027	2027	0	B!I6720
RCEP C	2022	2022	0	C!D6720
RCEP C	2023	2023	0	C!E6720
RCEP C	2024	2024	0	C!F6720
RCEP C	2025	2025	0	C!G6720
RCEP C	2026	2026	0	C!H6720
RCEP C	2027	2027	0	C!I6720

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6720
RCEP D	2023	2023	0	D!E6720
RCEP D	2024	2024	0	D!F6720
RCEP D	2025	2025	0	D!G6720
RCEP D	2026	2026	0	D!H6720
RCEP D	2027	2027	0	D!I6720
RCEP E	2022	2022	0	E!D6723
RCEP E	2023	2023	0	E!E6723
RCEP E	2024	2024	0	E!F6723
RCEP E	2025	2025	0	E!G6723
RCEP E	2026	2026	0	E!H6723
RCEP E	2027	2027	0	E!I6723
RCEP F	2022	2022	0	F!D6720
RCEP F	2023	2023	0	F!E6720
RCEP F	2024	2024	0	F!F6720
RCEP F	2025	2025	0	F!G6720
RCEP F	2026	2026	0	F!H6720
RCEP F	2027	2027	0	F!I6720
VIFTA	2024	2024	0	VI!F6209
VIFTA	2025	2025	0	VI!G6209
VIFTA	2026	2026	0	VI!H6209
VIFTA	2027	2027	0	VI!I6209

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4407.23 has 3 lines; 4407.23.90 is distinguished from its siblings by: Other.	4407.23.10 Sawn lengthwise, not further worked; 4407.23.20 Planed, sanded or end jointed	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4407.23.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4407.23.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 4407.23.90. 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 4407.23.90 was checked against BT2026 (cell BT2026!N6938), 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)

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.