Vietnam Tariff Intelligence

HS 4409.21.00 detail

HS code	4409.21.00
Description	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed / - Non-coniferous: / - - Of bamboo
Unit	kg/m3
Generated	07/11/2026 10:34:33
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/44092100/

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!K7038
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N7038
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7038
Excise tax		No data			
Environmental tax		No data			
Export duty	5	5%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7038
CPTPP export rate	0	0%	115/2022/NĐ-CP	2022-12-30	BT2026!CM7038
EVFTA export rate	5	5%	116/2022/NĐ-CP	2022-12-30	BT2026!CP7038
UKVFTA export rate	5	5%	117/2022/NĐ-CP	2022-12-30	BT2026!CS7038

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	2.1	2.1%	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!E6802
ATIGA	2022	2022	0	AT!E6757
ATIGA	2023	2023	0	AT!F6757
ATIGA	2024	2024	0	AT!G6757
ATIGA	2025	2025	0	AT!H6757
ATIGA	2026	2026	0	AT!I6757
ATIGA	2027	2027	0	AT!J6757
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6807
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6807
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6807
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6807

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6807
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6807
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6807
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6807
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6807
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6807
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6807
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6807
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6809
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6763
AIFTA	30/12/2022	2022	0	AI!F6765
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6765
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6765
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6765
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6765
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6765
VKFTA	2022	2022	0	VK!E6785
VKFTA	2023	2023	0	VK!F6785
VKFTA	2024	2024	0	VK!G6785
VKFTA	2025	2025	0	VK!H6785
VKFTA	2026	2026	0	VK!I6785
VKFTA	2027	2027	0	VK!J6785
VCFTA	2022	2022	0	VC!D6838
VCFTA	2023	2023	0	VC!E6838
VCFTA	2024	2024	0	VC!F6838
VCFTA	2025	2025	0	VC!G6838

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H6838
VCFTA	2027	2027	0	VC!I6838
VN-EAEU	2022	2022	0	EAV!D6820
VN-EAEU	2023	2023	0	EAV!E6820
VN-EAEU	2024	2024	0	EAV!F6820
VN-EAEU	2025	2025	0	EAV!G6820
VN-EAEU	2026	2026	0	EAV!H6820
VN-EAEU	2027	2027	0	EAV!I6820
AHKFTA	2022	2022	0	AKH!D6828
AHKFTA	2023	2023	0	AKH!E6828
AHKFTA	2024	2024	0	AKH!F6828
AHKFTA	2025	2025	0	AKH!G6828
AHKFTA	2026	2026	0	AKH!H6828
AHKFTA	2027	2027	0	AKH!I6828
EVFTA	2022	2022	0	EV-NK!D6821
EVFTA	2023	2023	0	EV-NK!E6821
EVFTA	2024	2024	0	EV-NK!F6821
EVFTA	2025	2025	0	EV-NK!G6821
EVFTA	2026	2026	0	EV-NK!H6821
EVFTA	2027	2027	0	EV-NK!I6821
UKVFTA	2022	2022	0	UKV!D6823
UKVFTA	2023	2023	0	UKV!E6823
UKVFTA	2024	2024	0	UKV!F6823
UKVFTA	2025	2025	0	UKV!G6823
UKVFTA	2026	2026	0	UKV!H6823
UKVFTA	2027	2027	0	UKV!I6823

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6788
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6788
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6788
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6788
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6788
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6788
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6788
RCEP A	2022	2022	0	RCEPT-A!D6822
RCEP A	2023	2023	0	RCEPT-A!E6822
RCEP A	2024	2024	0	RCEPT-A!F6822
RCEP A	2025	2025	0	RCEPT-A!G6822
RCEP A	2026	2026	0	RCEPT-A!H6822
RCEP A	2027	2027	0	RCEPT-A!I6822
RCEP B	2022	2022	0	B!D6822
RCEP B	2023	2023	0	B!E6822
RCEP B	2024	2024	0	B!F6822
RCEP B	2025	2025	0	B!G6822
RCEP B	2026	2026	0	B!H6822
RCEP B	2027	2027	0	B!I6822
RCEP C	2022	2022	0	C!D6822
RCEP C	2023	2023	0	C!E6822
RCEP C	2024	2024	0	C!F6822
RCEP C	2025	2025	0	C!G6822
RCEP C	2026	2026	0	C!H6822
RCEP C	2027	2027	0	C!I6822
RCEP D	2022	2022	0	D!D6822

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E6822
RCEP D	2024	2024	0	D!F6822
RCEP D	2025	2025	0	D!G6822
RCEP D	2026	2026	0	D!H6822
RCEP D	2027	2027	0	D!I6822
RCEP E	2022	2022	0	E!D6825
RCEP E	2023	2023	0	E!E6825
RCEP E	2024	2024	0	E!F6825
RCEP E	2025	2025	0	E!G6825
RCEP E	2026	2026	0	E!H6825
RCEP E	2027	2027	0	E!I6825
RCEP F	2022	2022	0	F!D6822
RCEP F	2023	2023	0	F!E6822
RCEP F	2024	2024	0	F!F6822
RCEP F	2025	2025	0	F!G6822
RCEP F	2026	2026	0	F!H6822
RCEP F	2027	2027	0	F!I6822
VIFTA	2024	2024	2.7	VI!F6309
VIFTA	2025	2025	2.4	VI!G6309
VIFTA	2026	2026	2.1	VI!H6309
VIFTA	2027	2027	1.8	VI!I6309

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
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 4409.21.00. 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 4409.21.00 was checked against BT2026 (cell BT2026!N7038), 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)

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.