

HS 4410.19.00 detail

HS code	4410.19.00
Description	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances / - Of wood: / - - Other
Unit	kg/m3
Generated	31/10/2026 06:07:58
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/44101900/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7045
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7045
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7045
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7045
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

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	3.5	3.5%	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!E6810

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6765
ATIGA	2023	2023	0	AT!F6765
ATIGA	2024	2024	0	AT!G6765
ATIGA	2025	2025	0	AT!H6765
ATIGA	2026	2026	0	AT!I6765
ATIGA	2027	2027	0	AT!J6765
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6815
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6815
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6815
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6815
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6815
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6815
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6815
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6815
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6815
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6815
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6815
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6815
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6817
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6771
AIFTA	30/12/2022	2022	0	AI!F6773
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6773
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6773
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6773
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6773
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6773

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6793
VKFTA	2023	2023	0	VK!F6793
VKFTA	2024	2024	0	VK!G6793
VKFTA	2025	2025	0	VK!H6793
VKFTA	2026	2026	0	VK!I6793
VKFTA	2027	2027	0	VK!J6793
VCFTA	2022	2022	1	VC!D6846
VCFTA	2023	2023	1	VC!E6846
VCFTA	2024	2024	0	VC!F6846
VCFTA	2025	2025	0	VC!G6846
VCFTA	2026	2026	0	VC!H6846
VCFTA	2027	2027	0	VC!I6846
VN-EAEU	2022	2022	0	EAV!D6828
VN-EAEU	2023	2023	0	EAV!E6828
VN-EAEU	2024	2024	0	EAV!F6828
VN-EAEU	2025	2025	0	EAV!G6828
VN-EAEU	2026	2026	0	EAV!H6828
VN-EAEU	2027	2027	0	EAV!I6828
AHKFTA	2022	2022	0	AKH!D6836
AHKFTA	2023	2023	0	AKH!E6836
AHKFTA	2024	2024	0	AKH!F6836
AHKFTA	2025	2025	0	AKH!G6836
AHKFTA	2026	2026	0	AKH!H6836
AHKFTA	2027	2027	0	AKH!I6836
EVFTA	2022	2022	2,5	EV-NK!D6829
EVFTA	2023	2023	1,6	EV-NK!E6829

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F6829
EVFTA	2025	2025	0	EV-NK!G6829
EVFTA	2026	2026	0	EV-NK!H6829
EVFTA	2027	2027	0	EV-NK!I6829
UKVFTA	2022	2022	2,5	UKV!D6831
UKVFTA	2023	2023	1,6	UKV!E6831
UKVFTA	2024	2024	0,8	UKV!F6831
UKVFTA	2025	2025	0	UKV!G6831
UKVFTA	2026	2026	0	UKV!H6831
UKVFTA	2027	2027	0	UKV!I6831
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6796
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6796
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6796
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6796
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6796
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6796
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6796
RCEP A	2022	2022	0	RCEPT-A!D6830
RCEP A	2023	2023	0	RCEPT-A!E6830
RCEP A	2024	2024	0	RCEPT-A!F6830
RCEP A	2025	2025	0	RCEPT-A!G6830
RCEP A	2026	2026	0	RCEPT-A!H6830
RCEP A	2027	2027	0	RCEPT-A!I6830
RCEP B	2022	2022	0	B!D6830
RCEP B	2023	2023	0	B!E6830
RCEP B	2024	2024	0	B!F6830

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6830
RCEP B	2026	2026	0	B!H6830
RCEP B	2027	2027	0	B!I6830
RCEP C	2022	2022	0	C!D6830
RCEP C	2023	2023	0	C!E6830
RCEP C	2024	2024	0	C!F6830
RCEP C	2025	2025	0	C!G6830
RCEP C	2026	2026	0	C!H6830
RCEP C	2027	2027	0	C!I6830
RCEP D	2022	2022	0	D!D6830
RCEP D	2023	2023	0	D!E6830
RCEP D	2024	2024	0	D!F6830
RCEP D	2025	2025	0	D!G6830
RCEP D	2026	2026	0	D!H6830
RCEP D	2027	2027	0	D!I6830
RCEP E	2022	2022	0	E!D6833
RCEP E	2023	2023	0	E!E6833
RCEP E	2024	2024	0	E!F6833
RCEP E	2025	2025	0	E!G6833
RCEP E	2026	2026	0	E!H6833
RCEP E	2027	2027	0	E!I6833
RCEP F	2022	2022	0	F!D6830
RCEP F	2023	2023	0	F!E6830
RCEP F	2024	2024	0	F!F6830
RCEP F	2025	2025	0	F!G6830
RCEP F	2026	2026	0	F!H6830

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!!6830
VIFTA	2024	2024	4.5	VI!F6316
VIFTA	2025	2025	4	VI!G6316
VIFTA	2026	2026	3.5	VI!H6316
VIFTA	2027	2027	3	VI!!6316

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): 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
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 4410.19.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 4410.19.00 was checked against BT2026 (cell BT2026!N7045), 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)
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.