Vietnam Tariff Intelligence

HS 4410.90.00 detail

HS code	4410.90.00
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 / - Other
Unit	kg/m3
Generated	07/11/2026 17:57:48
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/44109000/

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!K7046
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7046
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7046
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7046
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
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
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/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!E6811

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6766
ATIGA	2023	2023	0	AT!F6766
ATIGA	2024	2024	0	AT!G6766
ATIGA	2025	2025	0	AT!H6766
ATIGA	2026	2026	0	AT!I6766
ATIGA	2027	2027	0	AT!J6766
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6816
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6816
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6816
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6816
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6816
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6816
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6816
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6816
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6816
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6816
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6816
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6816
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6818
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6772
AIFTA	30/12/2022	2022	0	AI!F6774
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6774
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6774
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6774
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6774
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6774

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6794
VKFTA	2023	2023	0	VK!F6794
VKFTA	2024	2024	0	VK!G6794
VKFTA	2025	2025	0	VK!H6794
VKFTA	2026	2026	0	VK!I6794
VKFTA	2027	2027	0	VK!J6794
VCFTA	2022	2022	8	VC!D6847
VCFTA	2023	2023	8	VC!E6847
VCFTA	2024	2024	5	VC!F6847
VCFTA	2025	2025	5	VC!G6847
VCFTA	2026	2026	5	VC!H6847
VCFTA	2027	2027	5	VC!I6847
VN-EAEU	2022	2022	0	EAV!D6829
VN-EAEU	2023	2023	0	EAV!E6829
VN-EAEU	2024	2024	0	EAV!F6829
VN-EAEU	2025	2025	0	EAV!G6829
VN-EAEU	2026	2026	0	EAV!H6829
VN-EAEU	2027	2027	0	EAV!I6829
AHKFTA	2022	2022	0	AKH!D6837
AHKFTA	2023	2023	0	AKH!E6837
AHKFTA	2024	2024	0	AKH!F6837
AHKFTA	2025	2025	0	AKH!G6837
AHKFTA	2026	2026	0	AKH!H6837
AHKFTA	2027	2027	0	AKH!I6837
EVFTA	2022	2022	2,5	EV-NK!D6830
EVFTA	2023	2023	1,6	EV-NK!E6830

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F6830
EVFTA	2025	2025	0	EV-NK!G6830
EVFTA	2026	2026	0	EV-NK!H6830
EVFTA	2027	2027	0	EV-NK!I6830
UKVFTA	2022	2022	2,5	UKV!D6832
UKVFTA	2023	2023	1,6	UKV!E6832
UKVFTA	2024	2024	0,8	UKV!F6832
UKVFTA	2025	2025	0	UKV!G6832
UKVFTA	2026	2026	0	UKV!H6832
UKVFTA	2027	2027	0	UKV!I6832
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6797
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6797
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6797
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6797
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6797
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6797
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6797
RCEP A	2022	2022	0	RCEPT-A!D6831
RCEP A	2023	2023	0	RCEPT-A!E6831
RCEP A	2024	2024	0	RCEPT-A!F6831
RCEP A	2025	2025	0	RCEPT-A!G6831
RCEP A	2026	2026	0	RCEPT-A!H6831
RCEP A	2027	2027	0	RCEPT-A!I6831
RCEP B	2022	2022	0	B!D6831
RCEP B	2023	2023	0	B!E6831
RCEP B	2024	2024	0	B!F6831

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6831
RCEP B	2026	2026	0	B!H6831
RCEP B	2027	2027	0	B!I6831
RCEP C	2022	2022	0	C!D6831
RCEP C	2023	2023	0	C!E6831
RCEP C	2024	2024	0	C!F6831
RCEP C	2025	2025	0	C!G6831
RCEP C	2026	2026	0	C!H6831
RCEP C	2027	2027	0	C!I6831
RCEP D	2022	2022	0	D!D6831
RCEP D	2023	2023	0	D!E6831
RCEP D	2024	2024	0	D!F6831
RCEP D	2025	2025	0	D!G6831
RCEP D	2026	2026	0	D!H6831
RCEP D	2027	2027	0	D!I6831
RCEP E	2022	2022	0	E!D6834
RCEP E	2023	2023	0	E!E6834
RCEP E	2024	2024	0	E!F6834
RCEP E	2025	2025	0	E!G6834
RCEP E	2026	2026	0	E!H6834
RCEP E	2027	2027	0	E!I6834
RCEP F	2022	2022	0	F!D6831
RCEP F	2023	2023	0	F!E6831
RCEP F	2024	2024	0	F!F6831
RCEP F	2025	2025	0	F!G6831
RCEP F	2026	2026	0	F!H6831

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6831
VIFTA	2024	2024	4.5	VI!F6317
VIFTA	2025	2025	4	VI!G6317
VIFTA	2026	2026	3.5	VI!H6317
VIFTA	2027	2027	3	VI!I6317

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
FTA-013	YELLOW	FTA rate not lower than MFN	VCFTA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 4410.90.00. 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 5% for 4410.90.00 was checked against BT2026 (cell BT2026!N7046), 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.