Vietnam Tariff Intelligence

HS 4417.00.90 detail

HS code	4417.00.90
Description	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood / - Other
Unit	kg/chiếc/ đôi
Generated	02/11/2026 00:36:56
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/44170090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7091
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7091
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7091
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7091
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-MM, CN)	0% (except MM, CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E6864
ATIGA	2022	2022	0	AT!E6819
ATIGA	2023	2023	0	AT!F6819
ATIGA	2024	2024	0	AT!G6819
ATIGA	2025	2025	0	AT!H6819
ATIGA	2026	2026	0	AT!I6819
ATIGA	2027	2027	0	AT!J6819
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E6869
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6869
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6869

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6869
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6869
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6869
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6869
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6869
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6869
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6869
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6869
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6869
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6871
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6825
AIFTA	30/12/2022	2022	0	AI!F6827
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6827
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6827
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6827
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6827
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6827
VKFTA	2022	2022	0	VK!E6847
VKFTA	2023	2023	0	VK!F6847
VKFTA	2024	2024	0	VK!G6847
VKFTA	2025	2025	0	VK!H6847
VKFTA	2026	2026	0	VK!I6847
VKFTA	2027	2027	0	VK!J6847
VCFTA	2022	2022	4	VC!D6900
VCFTA	2023	2023	2	VC!E6900
VCFTA	2024	2024	0	VC!F6900

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6900
VCFTA	2026	2026	0	VC!H6900
VCFTA	2027	2027	0	VC!I6900
VN-EAEU	2022	2022	5,5	EAV!D6882
VN-EAEU	2023	2023	3,6	EAV!E6882
VN-EAEU	2024	2024	1,8	EAV!F6882
VN-EAEU	2025	2025	0	EAV!G6882
VN-EAEU	2026	2026	0	EAV!H6882
VN-EAEU	2027	2027	0	EAV!I6882
AHKFTA	2022	2022	*	AKH!D6890
AHKFTA	2023	2023	*	AKH!E6890
AHKFTA	2024	2024	*	AKH!F6890
AHKFTA	2025	2025	*	AKH!G6890
AHKFTA	2026	2026	*	AKH!H6890
AHKFTA	2027	2027	*	AKH!I6890
EVFTA	2022	2022	12,5	EV-NK!D6883
EVFTA	2023	2023	10	EV-NK!E6883
EVFTA	2024	2024	7,5	EV-NK!F6883
EVFTA	2025	2025	5	EV-NK!G6883
EVFTA	2026	2026	2,5	EV-NK!H6883
EVFTA	2027	2027	0	EV-NK!I6883
UKVFTA	2022	2022	12,5	UKV!D6884
UKVFTA	2023	2023	10	UKV!E6884
UKVFTA	2024	2024	7,5	UKV!F6884
UKVFTA	2025	2025	5	UKV!G6884
UKVFTA	2026	2026	2,5	UKV!H6884

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6884
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6850
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6850
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6850
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6850
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6850
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6850
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6850
RCEP A	2022	2022	19	RCEPT-A!D6884
RCEP A	2023	2023	18	RCEPT-A!E6884
RCEP A	2024	2024	17	RCEPT-A!F6884
RCEP A	2025	2025	16	RCEPT-A!G6884
RCEP A	2026	2026	15	RCEPT-A!H6884
RCEP A	2027	2027	14	RCEPT-A!I6884
RCEP B	2022	2022	20	B!D6884
RCEP B	2023	2023	20	B!E6884
RCEP B	2024	2024	20	B!F6884
RCEP B	2025	2025	20	B!G6884
RCEP B	2026	2026	20	B!H6884
RCEP B	2027	2027	20	B!I6884
RCEP C	2022	2022	*	C!D6884
RCEP C	2023	2023	*	C!E6884
RCEP C	2024	2024	*	C!F6884
RCEP C	2025	2025	*	C!G6884
RCEP C	2026	2026	*	C!H6884
RCEP C	2027	2027	*	C!I6884

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D6884
RCEP D	2023	2023	20	D!E6884
RCEP D	2024	2024	20	D!F6884
RCEP D	2025	2025	20	D!G6884
RCEP D	2026	2026	20	D!H6884
RCEP D	2027	2027	20	D!I6884
RCEP E	2022	2022	20	E!D6887
RCEP E	2023	2023	20	E!E6887
RCEP E	2024	2024	20	E!F6887
RCEP E	2025	2025	20	E!G6887
RCEP E	2026	2026	20	E!H6887
RCEP E	2027	2027	20	E!I6887
RCEP F	2022	2022	20	F!D6884
RCEP F	2023	2023	20	F!E6884
RCEP F	2024	2024	20	F!F6884
RCEP F	2025	2025	20	F!G6884
RCEP F	2026	2026	20	F!H6884
RCEP F	2027	2027	20	F!I6884
VIFTA	2024	2024	18	VI!F6363
VIFTA	2025	2025	16	VI!G6363
VIFTA	2026	2026	14	VI!H6363
VIFTA	2027	2027	12	VI!I6363

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
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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4417.00 has 2 lines; 4417.00.90 is distinguished from its siblings by: Other.	4417.00.10 Boot or shoe lasts	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 4417.00.90. 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 20% for 4417.00.90 was checked against BT2026 (cell BT2026!N7091), 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)
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.