Vietnam Tariff Intelligence

HS 4418.73.20 detail

HS code	4418.73.20
Description	Builders’ joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes / - Assembled flooring panels: / - - Of bamboo or with at least the top layer (wear layer) of bamboo: / - - - Other, of multilayer of bamboo
Unit	kg/chiếc
Generated	10/11/2026 04:48:08
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/44187320/

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!K7105
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7105
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7105
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7105
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)	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

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-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	2.9	2.9%	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!E6879
ATIGA	2022	2022	0	AT!E6834
ATIGA	2023	2023	0	AT!F6834
ATIGA	2024	2024	0	AT!G6834
ATIGA	2025	2025	0	AT!H6834
ATIGA	2026	2026	0	AT!I6834
ATIGA	2027	2027	0	AT!J6834
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6884
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6884
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6884

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6884
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6884
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6884
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6884
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6884
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6884
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6884
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6884
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6884
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6886
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6840
AIFTA	30/12/2022	2022	0	AI!F6842
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6842
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6842
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6842
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6842
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6842
VKFTA	2022	2022	0	VK!E6862
VKFTA	2023	2023	0	VK!F6862
VKFTA	2024	2024	0	VK!G6862
VKFTA	2025	2025	0	VK!H6862
VKFTA	2026	2026	0	VK!I6862
VKFTA	2027	2027	0	VK!J6862
VCFTA	2022	2022	0	VC!D6915
VCFTA	2023	2023	0	VC!E6915
VCFTA	2024	2024	0	VC!F6915

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6915
VCFTA	2026	2026	0	VC!H6915
VCFTA	2027	2027	0	VC!I6915
VN-EAEU	2022	2022	0	EAV!D6897
VN-EAEU	2023	2023	0	EAV!E6897
VN-EAEU	2024	2024	0	EAV!F6897
VN-EAEU	2025	2025	0	EAV!G6897
VN-EAEU	2026	2026	0	EAV!H6897
VN-EAEU	2027	2027	0	EAV!I6897
AHKFTA	2022	2022	0	AKH!D6905
AHKFTA	2023	2023	0	AKH!E6905
AHKFTA	2024	2024	0	AKH!F6905
AHKFTA	2025	2025	0	AKH!G6905
AHKFTA	2026	2026	0	AKH!H6905
AHKFTA	2027	2027	0	AKH!I6905
EVFTA	2022	2022	0	EV-NK!D6898
EVFTA	2023	2023	0	EV-NK!E6898
EVFTA	2024	2024	0	EV-NK!F6898
EVFTA	2025	2025	0	EV-NK!G6898
EVFTA	2026	2026	0	EV-NK!H6898
EVFTA	2027	2027	0	EV-NK!I6898
UKVFTA	2022	2022	0	UKV!D6899
UKVFTA	2023	2023	0	UKV!E6899
UKVFTA	2024	2024	0	UKV!F6899
UKVFTA	2025	2025	0	UKV!G6899
UKVFTA	2026	2026	0	UKV!H6899

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6899
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6865
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6865
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6865
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6865
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6865
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6865
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6865
RCEP A	2022	2022	0	RCEPT-A!D6899
RCEP A	2023	2023	0	RCEPT-A!E6899
RCEP A	2024	2024	0	RCEPT-A!F6899
RCEP A	2025	2025	0	RCEPT-A!G6899
RCEP A	2026	2026	0	RCEPT-A!H6899
RCEP A	2027	2027	0	RCEPT-A!I6899
RCEP B	2022	2022	0	B!D6899
RCEP B	2023	2023	0	B!E6899
RCEP B	2024	2024	0	B!F6899
RCEP B	2025	2025	0	B!G6899
RCEP B	2026	2026	0	B!H6899
RCEP B	2027	2027	0	B!I6899
RCEP C	2022	2022	0	C!D6899
RCEP C	2023	2023	0	C!E6899
RCEP C	2024	2024	0	C!F6899
RCEP C	2025	2025	0	C!G6899
RCEP C	2026	2026	0	C!H6899
RCEP C	2027	2027	0	C!I6899

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6899
RCEP D	2023	2023	0	D!E6899
RCEP D	2024	2024	0	D!F6899
RCEP D	2025	2025	0	D!G6899
RCEP D	2026	2026	0	D!H6899
RCEP D	2027	2027	0	D!I6899
RCEP E	2022	2022	0	E!D6902
RCEP E	2023	2023	0	E!E6902
RCEP E	2024	2024	0	E!F6902
RCEP E	2025	2025	0	E!G6902
RCEP E	2026	2026	0	E!H6902
RCEP E	2027	2027	0	E!I6902
RCEP F	2022	2022	0	F!D6899
RCEP F	2023	2023	0	F!E6899
RCEP F	2024	2024	0	F!F6899
RCEP F	2025	2025	0	F!G6899
RCEP F	2026	2026	0	F!H6899
RCEP F	2027	2027	0	F!I6899
VIFTA	2024	2024	4,3	VI!F6377
VIFTA	2025	2025	3.6	VI!G6377
VIFTA	2026	2026	2.9	VI!H6377
VIFTA	2027	2027	2.1	VI!I6377

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4418.73 has 3 lines; 4418.73.20 is distinguished from its siblings by: Other, of multilayer of bamboo.	4418.73.10 For mosaic floors; 4418.73.90 Other	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	4418.73.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4418.73.20	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 4418.73.20. 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 4418.73.20 was checked against BT2026 (cell BT2026!N7105), 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.