Vietnam Tariff Intelligence

HS 4418.73.90 detail

HS code	4418.73.90
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
Unit	kg/chiếc
Generated	07/11/2026 21:25:27
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/44187390/

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!K7106
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7106
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7106
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7106
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!E6880
ATIGA	2022	2022	0	AT!E6835
ATIGA	2023	2023	0	AT!F6835
ATIGA	2024	2024	0	AT!G6835
ATIGA	2025	2025	0	AT!H6835
ATIGA	2026	2026	0	AT!I6835
ATIGA	2027	2027	0	AT!J6835
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6885
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6885
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6885

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6885
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6885
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6885
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6885
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6885
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6885
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6885
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6885
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6885
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6887
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6841
AIFTA	30/12/2022	2022	0	AI!F6843
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6843
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6843
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6843
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6843
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6843
VKFTA	2022	2022	0	VK!E6863
VKFTA	2023	2023	0	VK!F6863
VKFTA	2024	2024	0	VK!G6863
VKFTA	2025	2025	0	VK!H6863
VKFTA	2026	2026	0	VK!I6863
VKFTA	2027	2027	0	VK!J6863
VCFTA	2022	2022	0	VC!D6916
VCFTA	2023	2023	0	VC!E6916
VCFTA	2024	2024	0	VC!F6916

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6916
VCFTA	2026	2026	0	VC!H6916
VCFTA	2027	2027	0	VC!I6916
VN-EAEU	2022	2022	0	EAV!D6898
VN-EAEU	2023	2023	0	EAV!E6898
VN-EAEU	2024	2024	0	EAV!F6898
VN-EAEU	2025	2025	0	EAV!G6898
VN-EAEU	2026	2026	0	EAV!H6898
VN-EAEU	2027	2027	0	EAV!I6898
AHKFTA	2022	2022	0	AKH!D6906
AHKFTA	2023	2023	0	AKH!E6906
AHKFTA	2024	2024	0	AKH!F6906
AHKFTA	2025	2025	0	AKH!G6906
AHKFTA	2026	2026	0	AKH!H6906
AHKFTA	2027	2027	0	AKH!I6906
EVFTA	2022	2022	0	EV-NK!D6899
EVFTA	2023	2023	0	EV-NK!E6899
EVFTA	2024	2024	0	EV-NK!F6899
EVFTA	2025	2025	0	EV-NK!G6899
EVFTA	2026	2026	0	EV-NK!H6899
EVFTA	2027	2027	0	EV-NK!I6899
UKVFTA	2022	2022	0	UKV!D6900
UKVFTA	2023	2023	0	UKV!E6900
UKVFTA	2024	2024	0	UKV!F6900
UKVFTA	2025	2025	0	UKV!G6900
UKVFTA	2026	2026	0	UKV!H6900

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6900
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6866
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6866
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6866
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6866
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6866
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6866
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6866
RCEP A	2022	2022	0	RCEPT-A!D6900
RCEP A	2023	2023	0	RCEPT-A!E6900
RCEP A	2024	2024	0	RCEPT-A!F6900
RCEP A	2025	2025	0	RCEPT-A!G6900
RCEP A	2026	2026	0	RCEPT-A!H6900
RCEP A	2027	2027	0	RCEPT-A!I6900
RCEP B	2022	2022	0	B!D6900
RCEP B	2023	2023	0	B!E6900
RCEP B	2024	2024	0	B!F6900
RCEP B	2025	2025	0	B!G6900
RCEP B	2026	2026	0	B!H6900
RCEP B	2027	2027	0	B!I6900
RCEP C	2022	2022	0	C!D6900
RCEP C	2023	2023	0	C!E6900
RCEP C	2024	2024	0	C!F6900
RCEP C	2025	2025	0	C!G6900
RCEP C	2026	2026	0	C!H6900
RCEP C	2027	2027	0	C!I6900

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6900
RCEP D	2023	2023	0	D!E6900
RCEP D	2024	2024	0	D!F6900
RCEP D	2025	2025	0	D!G6900
RCEP D	2026	2026	0	D!H6900
RCEP D	2027	2027	0	D!I6900
RCEP E	2022	2022	0	E!D6903
RCEP E	2023	2023	0	E!E6903
RCEP E	2024	2024	0	E!F6903
RCEP E	2025	2025	0	E!G6903
RCEP E	2026	2026	0	E!H6903
RCEP E	2027	2027	0	E!I6903
RCEP F	2022	2022	0	F!D6900
RCEP F	2023	2023	0	F!E6900
RCEP F	2024	2024	0	F!F6900
RCEP F	2025	2025	0	F!G6900
RCEP F	2026	2026	0	F!H6900
RCEP F	2027	2027	0	F!I6900
VIFTA	2024	2024	4.3	VI!F6378
VIFTA	2025	2025	3.6	VI!G6378
VIFTA	2026	2026	2.9	VI!H6378
VIFTA	2027	2027	2.1	VI!I6378

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; 4418.73.90 is distinguished from its siblings by: Other.	4418.73.10 For mosaic floors; 4418.73.20 Other, of multilayer of bamboo	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 4418.73.90. 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 5% for 4418.73.90 was checked against BT2026 (cell BT2026!N7106), 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.