

HS 4421.91.60 detail

|                     |                                                                                                            |
|---------------------|------------------------------------------------------------------------------------------------------------|
| HS code             | 4421.91.60                                                                                                 |
| Description         | Other articles of wood / - Other: / - - Of bamboo: / - - - Toothpicks                                      |
| Unit                | kg/chiếc                                                                                                   |
| Generated           | 01/11/2026 08:15:09                                                                                        |
| 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                | <a href="https://vietnamtariff.com/hs-code/44219160/">https://vietnamtariff.com/hs-code/44219160/</a>      |

Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 0            | 0%                     | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7146  |
| Preferential (MFN)   | 0            | 0%                     | 73/2025/NĐ-CP  | 2025-03-31 | BT2026!N7146  |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7146  |
| Excise tax           |              | No data                |                |            |               |
| Environmental tax    |              | No data                |                |            |               |
| Export duty          | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ7146 |
| 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 |
| AIFTA   | 0            | 0%   | Consolidated BT2026 | 01/01/2026 - 31/12/2026                | AI              | 122/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate    | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|---------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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 |
| 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    |
| VCFTA          | 2            | 2%      | Consolidated BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| AHKFTA         | 5            | 5%      | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| VIFTA          | 17.5         | 17.5%   | Consolidated BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source   |
|-------|----------------------------------------|------|--------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E6923 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E6878 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| ATIGA   | 2023                                   | 2023 | 0            | AT!F6878   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G6878   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H6878   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I6878   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J6878   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 3            | AJ!E6928   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F6928   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G6928   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H6928   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I6928   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J6928   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 5            | VJ!E6928   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2.5          | VJ!F6928   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G6928   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H6928   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I6928   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J6928   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F6930   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H6884 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F6886   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G6886   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H6886   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I6886   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J6886   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K6886   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E6906   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VKFTA   | 2023   | 2023 | 0            | VK!F6906    |
| VKFTA   | 2024   | 2024 | 0            | VK!G6906    |
| VKFTA   | 2025   | 2025 | 0            | VK!H6906    |
| VKFTA   | 2026   | 2026 | 0            | VK!I6906    |
| VKFTA   | 2027   | 2027 | 0            | VK!J6906    |
| VCFTA   | 2022   | 2022 | 11           | VC!D6959    |
| VCFTA   | 2023   | 2023 | 9            | VC!E6959    |
| VCFTA   | 2024   | 2024 | 6            | VC!F6959    |
| VCFTA   | 2025   | 2025 | 4            | VC!G6959    |
| VCFTA   | 2026   | 2026 | 2            | VC!H6959    |
| VCFTA   | 2027   | 2027 | 0            | VC!I6959    |
| VN-EAEU | 2022   | 2022 | 6,8          | EAV!D6941   |
| VN-EAEU | 2023   | 2023 | 4,5          | EAV!E6941   |
| VN-EAEU | 2024   | 2024 | 2,3          | EAV!F6941   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G6941   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H6941   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I6941   |
| AHKFTA  | 2022   | 2022 | 15           | AKH!D6949   |
| AHKFTA  | 2023   | 2023 | 10           | AKH!E6949   |
| AHKFTA  | 2024   | 2024 | 10           | AKH!F6949   |
| AHKFTA  | 2025   | 2025 | 5            | AKH!G6949   |
| AHKFTA  | 2026   | 2026 | 5            | AKH!H6949   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I6949   |
| EVFTA   | 2022   | 2022 | 12,5         | EV-NK!D6942 |
| EVFTA   | 2023   | 2023 | 8,3          | EV-NK!E6942 |
| EVFTA   | 2024   | 2024 | 4,1          | EV-NK!F6942 |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G6942   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H6942   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I6942   |
| UKVFTA | 2022   | 2022           | 12,5         | UKV!D6943     |
| UKVFTA | 2023   | 2023           | 8,3          | UKV!E6943     |
| UKVFTA | 2024   | 2024           | 4,1          | UKV!F6943     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G6943     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H6943     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I6943     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D6909   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E6909   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F6909   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G6909   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H6909   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I6909   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J6909   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D6943 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E6943 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F6943 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G6943 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H6943 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I6943 |
| RCEP B | 2022   | 2022           | 0            | B!D6943       |
| RCEP B | 2023   | 2023           | 0            | B!E6943       |
| RCEP B | 2024   | 2024           | 0            | B!F6943       |
| RCEP B | 2025   | 2025           | 0            | B!G6943       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP B | 2026   | 2026 | 0            | B!H6943 |
| RCEP B | 2027   | 2027 | 0            | B!I6943 |
| RCEP C | 2022   | 2022 | 0            | C!D6943 |
| RCEP C | 2023   | 2023 | 0            | C!E6943 |
| RCEP C | 2024   | 2024 | 0            | C!F6943 |
| RCEP C | 2025   | 2025 | 0            | C!G6943 |
| RCEP C | 2026   | 2026 | 0            | C!H6943 |
| RCEP C | 2027   | 2027 | 0            | C!I6943 |
| RCEP D | 2022   | 2022 | 0            | D!D6943 |
| RCEP D | 2023   | 2023 | 0            | D!E6943 |
| RCEP D | 2024   | 2024 | 0            | D!F6943 |
| RCEP D | 2025   | 2025 | 0            | D!G6943 |
| RCEP D | 2026   | 2026 | 0            | D!H6943 |
| RCEP D | 2027   | 2027 | 0            | D!I6943 |
| RCEP E | 2022   | 2022 | 0            | E!D6946 |
| RCEP E | 2023   | 2023 | 0            | E!E6946 |
| RCEP E | 2024   | 2024 | 0            | E!F6946 |
| RCEP E | 2025   | 2025 | 0            | E!G6946 |
| RCEP E | 2026   | 2026 | 0            | E!H6946 |
| RCEP E | 2027   | 2027 | 0            | E!I6946 |
| RCEP F | 2022   | 2022 | 0            | F!D6943 |
| RCEP F | 2023   | 2023 | 0            | F!E6943 |
| RCEP F | 2024   | 2024 | 0            | F!F6943 |
| RCEP F | 2025   | 2025 | 0            | F!G6943 |
| RCEP F | 2026   | 2026 | 0            | F!H6943 |
| RCEP F | 2027   | 2027 | 0            | F!I6943 |

| FTA   | Period | Year | Source value | Source   |
|-------|--------|------|--------------|----------|
| VIFTA | 2024   | 2024 | 22.5         | VI!F6418 |
| VIFTA | 2025   | 2025 | 20           | VI!G6418 |
| VIFTA | 2026   | 2026 | 17.5         | VI!H6418 |
| VIFTA | 2027   | 2027 | 15           | VI!I6418 |

## Advisory & warnings

| Risk code | Level  | Risk name                 | Description                                                                                                                                        | Related data | Legal reference                       | Recommended action                                                                                   | Verification status                               |
|-----------|--------|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DOC-002   | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)                                  |              | 08/2023/TT-BCT                        | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrument cited in source; validity not verified |
| DOC-002   | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)                                      |              | 08/2023/TT-BCT                        | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrument cited in source; validity not verified |
| DOC-001   | YELLOW | Specialised inspection    | Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)    |              | 12/2022/TT-BGTVT,<br>62/2024/TT-BGTVT | Prepare inspection/certification filings under the cited instruments before clearance.               | Instrument cited in source; validity not verified |
| 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,<br>34/2025/TT-BCT     | Read the referenced instruments.                                                                     | Instrument cited in source; validity not verified |

| Risk code | Level  | Risk name                                                  | Description                                                                                                                                                    | Related data                                                                                                                                                                                                                                                                                                                       | Legal reference                | Recommended action                                                                                           | Verification status                               |
|-----------|--------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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 2%, AHKFTA 5%, VIFTA 17.5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving. | MFN 0%                                                                                                                                                                                                                                                                                                                             |                                | 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 4421.91 has 8 lines; 4421.91.60 is distinguished from its siblings by: Toothpicks.                                                                  | 4421.91.10 Spools, cops and bobbins, sewing thread reels and the like; 4421.91.20 Match splints; 4421.91.30 Candy-sticks, ice-cream sticks and ice-cream spoons; 4421.91.40 Fans and handscreens, frames and handles therefor, and parts thereof; 4421.91.50 Prayer beads; 4421.91.70 Sticks of a kind used for making joss sticks | 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 4421.91.60. 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 0% for 4421.91.60 was checked against BT2026 (cell BT2026!N7146), basis 73/2025/NĐ-CP. |              | 73/2025/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 tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)                                                               |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)                                                                   |
| 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)      |
| Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)    |

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.