Vietnam Tariff Intelligence

Import Tariff Advisory Report – 4420.90.10

HS code	4420.90.10 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94 / - Other: / - - Wooden articles of furniture not falling in Chapter 94
Product description	
Country of origin	Not provided
Import date	2026-10-31 (data year 2026)
Generated	31/10/2026 16:06:36
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/tools/tariff-advisor/?hs=44209010

Recommended Tariff Options

#	Tariff scheme	Source value	Published rate	Recommendation	Ranking criteria	Proof of origin
1	AANZFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AANZ
2	ACFTA	0 (-MM)	0% (except MM)	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	E
3	AIFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AI
4	AJCEP	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AJ
5	AKFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AK
6	ATIGA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	D
7	CPTPP	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	CPTPP

#	Tariff scheme	Source value	Published rate	Recommendation	Ranking criteria	Proof of origin
8	RCEP (Annex A)	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
9	RCEP (Annex B)	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
10	RCEP (Annex C)	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
11	RCEP (Annex D)	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
12	RCEP (Annex E)	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
13	RCEP (Annex F)	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
14	VCFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	VC
15	VJEPA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	JV · Form VJ
16	VKFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	VK
17	VN-EAEU	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	EAV
18	VN-LAO	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	S
19	EVFTA	2,5	2.5%	Documentation Required	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	EUR.1
20	UKVFTA	2,5	2.5%	Documentation Required	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	EUR.1
21	VIFTA	14	14%	Documentation Required	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✗; Verified: ✗	Form VI (verify)
22	AHKFTA	20	20%	Documentation Required	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AHK

#	Tariff scheme	Source value	Published rate	Recommendation	Ranking criteria	Proof of origin
23	VN-CAM		No data	Eligibility Not Confirmed	Rate: ✗; Country: ?; Year: ✗; Documents: ?; Legal: ✓; Verified: ✗	S
24	VNCU		No data	Eligibility Not Confirmed	Rate: ✗; Country: ?; Year: ✗; Documents: ?; Legal: ✓; Verified: ✗	VNCB · Form VC (Cuba)

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-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): HH là mẫu vật thực vật rừng nguy cấp, quý hiếm			Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	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): 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	AHKFTA 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 4420.90 has 3 lines; 4420.90.10 is distinguished from its siblings by: Wooden articles of furniture not falling in Chapter 94.	4420.90.20 Boxes and other small containers intended for and suitable for carrying in the pocket, in the handbag or on the person; 4420.90.90 Other	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 4420.90.10. 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 4420.90.10 was checked against BT2026 (cell BT2026!N7133), 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

Required Documentation

Required Documentation	Notes
Commercial invoice	Goods description, unit price and Incoterm must match the declaration and C/O.
Packing list	
Bill of lading / air waybill	Evidence of direct consignment for FTA claims.
Import customs declaration (VNACCS)	Declare HS code, tariff schedule code and origin.
Sales contract	
Technical documents (catalogue, drawings, mill test certificate)	Supports classification features (material, dimensions, processing level).
Licence / authorisation from the competent authority	

Recommended Next Actions

#	Recommended action
1	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.
2	Read the referenced instruments.
3	Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.
4	Verify the distinguishing features; consider an advance classification ruling if uncertain.
5	Enter the country of origin to compare preferential schedules.
6	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).

Rates: consolidated BT2026 tariff

FTA schedules: worksheets AC, AT, AJ, VJ, AK, AANZ, AI, VK, VC, EAV, CPTPP, AKH, EV-NK, VNCU, UKV, VI, VNCAM, RCEP A–F

FTA parties, country codes: reference data

Advisory rules, mappings: advisory data

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.