

## HS 4403.23.90 detail

|                     |                                                                                                                                                                                                                                             |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 4403.23.90                                                                                                                                                                                                                                  |
| Description         | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared / - Other, coniferous: / - - Of fir (Abies spp.) and spruce (Picea spp.), of which the smallest cross-sectional dimension is 15 cm or more: / - - - Other |
| Unit                | kg/m3                                                                                                                                                                                                                                       |
| Generated           | 30/10/2026 10:43:50                                                                                                                                                                                                                         |
| 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/44032390/">https://vietnamtariff.com/hs-code/44032390/</a>                                                                                                                                       |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 5            | 5%                     | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K6857  |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N6857  |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6857  |
| Excise tax           |              | No data                |                |            |               |
| Environmental tax    |              | No data                |                |            |               |
| Export duty          | 25           | 25%                    | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ6857 |
| CPTPP export rate    | 10           | 10%                    | 115/2022/NĐ-CP | 2022-12-30 | BT2026!CM6857 |
| EVFTA export rate    | 10           | 10%                    | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP6857 |
| UKVFTA export rate   | 10           | 10%                    | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS6857 |

### 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 |

| FTA            | Source value | Rate    | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|---------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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 |
| 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          | 0            | 0%      | 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!E6615 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E6570   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F6570   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G6570   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H6570   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I6570   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J6570   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E6620   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F6620   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G6620   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H6620   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I6620   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J6620   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E6620   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F6620   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G6620   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H6620   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I6620   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J6620   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F6622   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H6576 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F6578   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G6578   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H6578   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I6578   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J6578   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K6578   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E6598    |
| VKFTA   | 2023   | 2023 | 0            | VK!F6598    |
| VKFTA   | 2024   | 2024 | 0            | VK!G6598    |
| VKFTA   | 2025   | 2025 | 0            | VK!H6598    |
| VKFTA   | 2026   | 2026 | 0            | VK!I6598    |
| VKFTA   | 2027   | 2027 | 0            | VK!J6598    |
| VCFTA   | 2022   | 2022 | 0            | VC!D6651    |
| VCFTA   | 2023   | 2023 | 0            | VC!E6651    |
| VCFTA   | 2024   | 2024 | 0            | VC!F6651    |
| VCFTA   | 2025   | 2025 | 0            | VC!G6651    |
| VCFTA   | 2026   | 2026 | 0            | VC!H6651    |
| VCFTA   | 2027   | 2027 | 0            | VC!I6651    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D6633   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E6633   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F6633   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G6633   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H6633   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I6633   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D6641   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E6641   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F6641   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G6641   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H6641   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I6641   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D6634 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E6634 |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| EVFTA  | 2024   | 2024           | 0            | EV-NK!F6634   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G6634   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H6634   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I6634   |
| UKVFTA | 2022   | 2022           | 0            | UKV!D6636     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E6636     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F6636     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G6636     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H6636     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I6636     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D6601   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E6601   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F6601   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G6601   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H6601   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I6601   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J6601   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D6635 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E6635 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F6635 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G6635 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H6635 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I6635 |
| RCEP B | 2022   | 2022           | 0            | B!D6635       |
| RCEP B | 2023   | 2023           | 0            | B!E6635       |
| RCEP B | 2024   | 2024           | 0            | B!F6635       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP B | 2025   | 2025 | 0            | B!G6635 |
| RCEP B | 2026   | 2026 | 0            | B!H6635 |
| RCEP B | 2027   | 2027 | 0            | B!I6635 |
| RCEP C | 2022   | 2022 | 0            | C!D6635 |
| RCEP C | 2023   | 2023 | 0            | C!E6635 |
| RCEP C | 2024   | 2024 | 0            | C!F6635 |
| RCEP C | 2025   | 2025 | 0            | C!G6635 |
| RCEP C | 2026   | 2026 | 0            | C!H6635 |
| RCEP C | 2027   | 2027 | 0            | C!I6635 |
| RCEP D | 2022   | 2022 | 0            | D!D6635 |
| RCEP D | 2023   | 2023 | 0            | D!E6635 |
| RCEP D | 2024   | 2024 | 0            | D!F6635 |
| RCEP D | 2025   | 2025 | 0            | D!G6635 |
| RCEP D | 2026   | 2026 | 0            | D!H6635 |
| RCEP D | 2027   | 2027 | 0            | D!I6635 |
| RCEP E | 2022   | 2022 | 0            | E!D6638 |
| RCEP E | 2023   | 2023 | 0            | E!E6638 |
| RCEP E | 2024   | 2024 | 0            | E!F6638 |
| RCEP E | 2025   | 2025 | 0            | E!G6638 |
| RCEP E | 2026   | 2026 | 0            | E!H6638 |
| RCEP E | 2027   | 2027 | 0            | E!I6638 |
| RCEP F | 2022   | 2022 | 0            | F!D6635 |
| RCEP F | 2023   | 2023 | 0            | F!E6635 |
| RCEP F | 2024   | 2024 | 0            | F!F6635 |
| RCEP F | 2025   | 2025 | 0            | F!G6635 |
| RCEP F | 2026   | 2026 | 0            | F!H6635 |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP F | 2027   | 2027 | 0            | F!!6635  |
| VIFTA  | 2024   | 2024 | 0            | VI!F6128 |
| VIFTA  | 2025   | 2025 | 0            | VI!G6128 |
| VIFTA  | 2026   | 2026 | 0            | VI!H6128 |
| VIFTA  | 2027   | 2027 | 0            | VI!!6128 |

### 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): Cấm XK gỗ tròn, gỗ xẻ từ gỗ rừng tự nhiên trong nước (01/2024/TT-BNNPTNT M20)       |              | 01/2024/TT-BNNPTNT             | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrument cited in source; validity not verified |
| DOC-003   | YELLOW | Quarantine                | Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)                                                                       |              | 01/2024/TT-BNNPTNT             | Register for animal/plant quarantine as required.                                                    | 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 |
| HS-003    | YELLOW | Classification Review Required – similar lines exist       | Subheading 4403.23 has 2 lines; 4403.23.90 is distinguished from its siblings by: Other.                              | 4403.23.10<br>Baulks, sawlogs and veneer logs | 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 4403.23.90. 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 0% for 4403.23.90 was checked against BT2026 (cell BT2026!N6857), 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)      |
| HH là mẫu vật thực vật rừng nguy cấp, quý hiếm                                                                   |
| thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)                                                            |
| Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)                                                                       |
| Cấm XK gỗ tròn, gỗ xẻ từ gỗ rừng tự nhiên trong nước (01/2024/TT-BNNPTNT M20)                                    |
| 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.