Vietnam Tariff Intelligence

HS 4407.21.10 detail

HS code	4407.21.10
Description	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm / - Of tropical wood: / - - Mahogany (Swietenia spp.): / - - - Planed, sanded or end-jointed
Unit	m3
Generated	08/11/2026 14:55:55
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/44072110/

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!K6930
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6930
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6930
Excise tax		No data			
Environmental tax		No data			
Export duty	25	25%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6930
CPTPP export rate	5/3,6; M: 5/5,4	5/3,6; M: 5/5,4	115/2022/NĐ-CP	2022-12-30	BT2026!CM6930
EVFTA export rate	5/7,2	5 / 7,2 (several rates)	116/2022/NĐ-CP	2022-12-30	BT2026!CP6930
UKVFTA export rate	5/7,2	5 / 7,2 (several rates)	117/2022/NĐ-CP	2022-12-30	BT2026!CS6930

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	0%	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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6692
ATIGA	2022	2022	0	AT!E6647
ATIGA	2023	2023	0	AT!F6647
ATIGA	2024	2024	0	AT!G6647
ATIGA	2025	2025	0	AT!H6647
ATIGA	2026	2026	0	AT!I6647
ATIGA	2027	2027	0	AT!J6647
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6697
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6697
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6697

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6697
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6697
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6697
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6697
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6697
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6697
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6697
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6697
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6697
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6699
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6653
AIFTA	30/12/2022	2022	0	AI!F6655
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6655
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6655
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6655
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6655
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6655
VKFTA	2022	2022	0	VK!E6675
VKFTA	2023	2023	0	VK!F6675
VKFTA	2024	2024	0	VK!G6675
VKFTA	2025	2025	0	VK!H6675
VKFTA	2026	2026	0	VK!I6675
VKFTA	2027	2027	0	VK!J6675
VCFTA	2022	2022	0	VC!D6728
VCFTA	2023	2023	0	VC!E6728
VCFTA	2024	2024	0	VC!F6728

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6728
VCFTA	2026	2026	0	VC!H6728
VCFTA	2027	2027	0	VC!I6728
VN-EAEU	2022	2022	*	EAV!D6710
VN-EAEU	2023	2023	*	EAV!E6710
VN-EAEU	2024	2024	*	EAV!F6710
VN-EAEU	2025	2025	*	EAV!G6710
VN-EAEU	2026	2026	*	EAV!H6710
VN-EAEU	2027	2027	*	EAV!I6710
AHKFTA	2022	2022	0	AKH!D6718
AHKFTA	2023	2023	0	AKH!E6718
AHKFTA	2024	2024	0	AKH!F6718
AHKFTA	2025	2025	0	AKH!G6718
AHKFTA	2026	2026	0	AKH!H6718
AHKFTA	2027	2027	0	AKH!I6718
EVFTA	2022	2022	0	EV-NK!D6711
EVFTA	2023	2023	0	EV-NK!E6711
EVFTA	2024	2024	0	EV-NK!F6711
EVFTA	2025	2025	0	EV-NK!G6711
EVFTA	2026	2026	0	EV-NK!H6711
EVFTA	2027	2027	0	EV-NK!I6711
UKVFTA	2022	2022	0	UKV!D6713
UKVFTA	2023	2023	0	UKV!E6713
UKVFTA	2024	2024	0	UKV!F6713
UKVFTA	2025	2025	0	UKV!G6713
UKVFTA	2026	2026	0	UKV!H6713

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6713
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6678
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6678
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6678
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6678
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6678
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6678
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6678
RCEP A	2022	2022	0	RCEPT-A!D6712
RCEP A	2023	2023	0	RCEPT-A!E6712
RCEP A	2024	2024	0	RCEPT-A!F6712
RCEP A	2025	2025	0	RCEPT-A!G6712
RCEP A	2026	2026	0	RCEPT-A!H6712
RCEP A	2027	2027	0	RCEPT-A!I6712
RCEP B	2022	2022	0	B!D6712
RCEP B	2023	2023	0	B!E6712
RCEP B	2024	2024	0	B!F6712
RCEP B	2025	2025	0	B!G6712
RCEP B	2026	2026	0	B!H6712
RCEP B	2027	2027	0	B!I6712
RCEP C	2022	2022	0	C!D6712
RCEP C	2023	2023	0	C!E6712
RCEP C	2024	2024	0	C!F6712
RCEP C	2025	2025	0	C!G6712
RCEP C	2026	2026	0	C!H6712
RCEP C	2027	2027	0	C!I6712

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6712
RCEP D	2023	2023	0	D!E6712
RCEP D	2024	2024	0	D!F6712
RCEP D	2025	2025	0	D!G6712
RCEP D	2026	2026	0	D!H6712
RCEP D	2027	2027	0	D!I6712
RCEP E	2022	2022	0	E!D6715
RCEP E	2023	2023	0	E!E6715
RCEP E	2024	2024	0	E!F6715
RCEP E	2025	2025	0	E!G6715
RCEP E	2026	2026	0	E!H6715
RCEP E	2027	2027	0	E!I6715
RCEP F	2022	2022	0	F!D6712
RCEP F	2023	2023	0	F!E6712
RCEP F	2024	2024	0	F!F6712
RCEP F	2025	2025	0	F!G6712
RCEP F	2026	2026	0	F!H6712
RCEP F	2027	2027	0	F!I6712
VIFTA	2024	2024	0	VI!F6201
VIFTA	2025	2025	0	VI!G6201
VIFTA	2026	2026	0	VI!H6201
VIFTA	2027	2027	0	VI!I6201

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
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 4407.21 has 2 lines; 4407.21.10 is distinguished from its siblings by: Planed, sanded or end-jointed.	4407.21.90 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 4407.21.10. 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 0% for 4407.21.10 was checked against BT2026 (cell BT2026!N6930), 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.