Vietnam Tariff Intelligence

HS 4407.23.20 detail

HS code	4407.23.20
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: / - - Teak: / - - - Planed, sanded or end jointed
Unit	m3
Generated	02/11/2026 16:36:22
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/44072320/

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!K6937
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6937
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6937
Excise tax		No data			
Environmental tax		No data			
Export duty	25	25%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6937
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!CM6937
EVFTA export rate	5/7,2	5 / 7,2 (several rates)	116/2022/NĐ-CP	2022-12-30	BT2026!CP6937
UKVFTA export rate	5/7,2	5 / 7,2 (several rates)	117/2022/NĐ-CP	2022-12-30	BT2026!CS6937

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!E6699
ATIGA	2022	2022	0	AT!E6654
ATIGA	2023	2023	0	AT!F6654
ATIGA	2024	2024	0	AT!G6654
ATIGA	2025	2025	0	AT!H6654
ATIGA	2026	2026	0	AT!I6654
ATIGA	2027	2027	0	AT!J6654
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6704
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6704
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6704

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6704
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6704
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6704
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6704
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6704
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6704
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6704
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6704
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6704
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6706
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6660
AIFTA	30/12/2022	2022	0	AI!F6662
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6662
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6662
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6662
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6662
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6662
VKFTA	2022	2022	0	VK!E6682
VKFTA	2023	2023	0	VK!F6682
VKFTA	2024	2024	0	VK!G6682
VKFTA	2025	2025	0	VK!H6682
VKFTA	2026	2026	0	VK!I6682
VKFTA	2027	2027	0	VK!J6682
VCFTA	2022	2022	0	VC!D6735
VCFTA	2023	2023	0	VC!E6735
VCFTA	2024	2024	0	VC!F6735

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6735
VCFTA	2026	2026	0	VC!H6735
VCFTA	2027	2027	0	VC!I6735
VN-EAEU	2022	2022	*	EAV!D6717
VN-EAEU	2023	2023	*	EAV!E6717
VN-EAEU	2024	2024	*	EAV!F6717
VN-EAEU	2025	2025	*	EAV!G6717
VN-EAEU	2026	2026	*	EAV!H6717
VN-EAEU	2027	2027	*	EAV!I6717
AHKFTA	2022	2022	0	AKH!D6725
AHKFTA	2023	2023	0	AKH!E6725
AHKFTA	2024	2024	0	AKH!F6725
AHKFTA	2025	2025	0	AKH!G6725
AHKFTA	2026	2026	0	AKH!H6725
AHKFTA	2027	2027	0	AKH!I6725
EVFTA	2022	2022	0	EV-NK!D6718
EVFTA	2023	2023	0	EV-NK!E6718
EVFTA	2024	2024	0	EV-NK!F6718
EVFTA	2025	2025	0	EV-NK!G6718
EVFTA	2026	2026	0	EV-NK!H6718
EVFTA	2027	2027	0	EV-NK!I6718
UKVFTA	2022	2022	0	UKV!D6720
UKVFTA	2023	2023	0	UKV!E6720
UKVFTA	2024	2024	0	UKV!F6720
UKVFTA	2025	2025	0	UKV!G6720
UKVFTA	2026	2026	0	UKV!H6720

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6720
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6685
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6685
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6685
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6685
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6685
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6685
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6685
RCEP A	2022	2022	0	RCEPT-A!D6719
RCEP A	2023	2023	0	RCEPT-A!E6719
RCEP A	2024	2024	0	RCEPT-A!F6719
RCEP A	2025	2025	0	RCEPT-A!G6719
RCEP A	2026	2026	0	RCEPT-A!H6719
RCEP A	2027	2027	0	RCEPT-A!I6719
RCEP B	2022	2022	0	B!D6719
RCEP B	2023	2023	0	B!E6719
RCEP B	2024	2024	0	B!F6719
RCEP B	2025	2025	0	B!G6719
RCEP B	2026	2026	0	B!H6719
RCEP B	2027	2027	0	B!I6719
RCEP C	2022	2022	0	C!D6719
RCEP C	2023	2023	0	C!E6719
RCEP C	2024	2024	0	C!F6719
RCEP C	2025	2025	0	C!G6719
RCEP C	2026	2026	0	C!H6719
RCEP C	2027	2027	0	C!I6719

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6719
RCEP D	2023	2023	0	D!E6719
RCEP D	2024	2024	0	D!F6719
RCEP D	2025	2025	0	D!G6719
RCEP D	2026	2026	0	D!H6719
RCEP D	2027	2027	0	D!I6719
RCEP E	2022	2022	0	E!D6722
RCEP E	2023	2023	0	E!E6722
RCEP E	2024	2024	0	E!F6722
RCEP E	2025	2025	0	E!G6722
RCEP E	2026	2026	0	E!H6722
RCEP E	2027	2027	0	E!I6722
RCEP F	2022	2022	0	F!D6719
RCEP F	2023	2023	0	F!E6719
RCEP F	2024	2024	0	F!F6719
RCEP F	2025	2025	0	F!G6719
RCEP F	2026	2026	0	F!H6719
RCEP F	2027	2027	0	F!I6719
VIFTA	2024	2024	0	VI!F6208
VIFTA	2025	2025	0	VI!G6208
VIFTA	2026	2026	0	VI!H6208
VIFTA	2027	2027	0	VI!I6208

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): 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4407.23 has 3 lines; 4407.23.20 is distinguished from its siblings by: Planed, sanded or end jointed.	4407.23.10 Sawn lengthwise, not further worked; 4407.23.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4407.23.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4407.23.20	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 4407.23.20. 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 4407.23.20 was checked against BT2026 (cell BT2026!N6937), 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)

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.