

HS 4407.23.90 detail

HS code	4407.23.90
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: / - - - Other
Unit	m3
Generated	30/10/2026 10:41:49
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/44072390/

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!K6938
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6938
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6938
Excise tax		No data			
Environmental tax		No data			
Export duty	25	25%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6938
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!CM6938
EVFTA export rate	5/7,2	5 / 7,2 (several rates)	116/2022/NĐ-CP	2022-12-30	BT2026!CP6938
UKVFTA export rate	5/7,2	5 / 7,2 (several rates)	117/2022/NĐ-CP	2022-12-30	BT2026!CS6938

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!E6700
ATIGA	2022	2022	0	AT!E6655
ATIGA	2023	2023	0	AT!F6655
ATIGA	2024	2024	0	AT!G6655
ATIGA	2025	2025	0	AT!H6655
ATIGA	2026	2026	0	AT!I6655
ATIGA	2027	2027	0	AT!J6655
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6705
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6705
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6705

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6705
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6705
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6705
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6705
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6705
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6705
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6705
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6705
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6705
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6707
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6661
AIFTA	30/12/2022	2022	0	AI!F6663
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6663
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6663
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6663
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6663
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6663
VKFTA	2022	2022	0	VK!E6683
VKFTA	2023	2023	0	VK!F6683
VKFTA	2024	2024	0	VK!G6683
VKFTA	2025	2025	0	VK!H6683
VKFTA	2026	2026	0	VK!I6683
VKFTA	2027	2027	0	VK!J6683
VCFTA	2022	2022	0	VC!D6736
VCFTA	2023	2023	0	VC!E6736
VCFTA	2024	2024	0	VC!F6736

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6736
VCFTA	2026	2026	0	VC!H6736
VCFTA	2027	2027	0	VC!I6736
VN-EAEU	2022	2022	*	EAV!D6718
VN-EAEU	2023	2023	*	EAV!E6718
VN-EAEU	2024	2024	*	EAV!F6718
VN-EAEU	2025	2025	*	EAV!G6718
VN-EAEU	2026	2026	*	EAV!H6718
VN-EAEU	2027	2027	*	EAV!I6718
AHKFTA	2022	2022	0	AKH!D6726
AHKFTA	2023	2023	0	AKH!E6726
AHKFTA	2024	2024	0	AKH!F6726
AHKFTA	2025	2025	0	AKH!G6726
AHKFTA	2026	2026	0	AKH!H6726
AHKFTA	2027	2027	0	AKH!I6726
EVFTA	2022	2022	0	EV-NK!D6719
EVFTA	2023	2023	0	EV-NK!E6719
EVFTA	2024	2024	0	EV-NK!F6719
EVFTA	2025	2025	0	EV-NK!G6719
EVFTA	2026	2026	0	EV-NK!H6719
EVFTA	2027	2027	0	EV-NK!I6719
UKVFTA	2022	2022	0	UKV!D6721
UKVFTA	2023	2023	0	UKV!E6721
UKVFTA	2024	2024	0	UKV!F6721
UKVFTA	2025	2025	0	UKV!G6721
UKVFTA	2026	2026	0	UKV!H6721

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6721
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6686
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6686
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6686
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6686
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6686
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6686
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6686
RCEP A	2022	2022	0	RCEPT-A!D6720
RCEP A	2023	2023	0	RCEPT-A!E6720
RCEP A	2024	2024	0	RCEPT-A!F6720
RCEP A	2025	2025	0	RCEPT-A!G6720
RCEP A	2026	2026	0	RCEPT-A!H6720
RCEP A	2027	2027	0	RCEPT-A!I6720
RCEP B	2022	2022	0	B!D6720
RCEP B	2023	2023	0	B!E6720
RCEP B	2024	2024	0	B!F6720
RCEP B	2025	2025	0	B!G6720
RCEP B	2026	2026	0	B!H6720
RCEP B	2027	2027	0	B!I6720
RCEP C	2022	2022	0	C!D6720
RCEP C	2023	2023	0	C!E6720
RCEP C	2024	2024	0	C!F6720
RCEP C	2025	2025	0	C!G6720
RCEP C	2026	2026	0	C!H6720
RCEP C	2027	2027	0	C!I6720

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6720
RCEP D	2023	2023	0	D!E6720
RCEP D	2024	2024	0	D!F6720
RCEP D	2025	2025	0	D!G6720
RCEP D	2026	2026	0	D!H6720
RCEP D	2027	2027	0	D!I6720
RCEP E	2022	2022	0	E!D6723
RCEP E	2023	2023	0	E!E6723
RCEP E	2024	2024	0	E!F6723
RCEP E	2025	2025	0	E!G6723
RCEP E	2026	2026	0	E!H6723
RCEP E	2027	2027	0	E!I6723
RCEP F	2022	2022	0	F!D6720
RCEP F	2023	2023	0	F!E6720
RCEP F	2024	2024	0	F!F6720
RCEP F	2025	2025	0	F!G6720
RCEP F	2026	2026	0	F!H6720
RCEP F	2027	2027	0	F!I6720
VIFTA	2024	2024	0	VI!F6209
VIFTA	2025	2025	0	VI!G6209
VIFTA	2026	2026	0	VI!H6209
VIFTA	2027	2027	0	VI!I6209

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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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; 4407.23.90 is distinguished from its siblings by: Other.	4407.23.10 Sawn lengthwise, not further worked; 4407.23.20 Planed, sanded or end jointed	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	4407.23.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4407.23.90	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 4407.23.90. 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 4407.23.90 was checked against BT2026 (cell BT2026!N6938), 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
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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.