Vietnam Tariff Intelligence

HS 4418.73.10 detail

HS code	4418.73.10
Description	Builders’ joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes / - Assembled flooring panels: / - - Of bamboo or with at least the top layer (wear layer) of bamboo: / - - - For mosaic floors
Unit	kg/chiếc
Generated	08/11/2026 12:24:31
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/44187310/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7104
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N7104
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7104
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7104
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

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	2.1	2.1%	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!E6878

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6833
ATIGA	2023	2023	0	AT!F6833
ATIGA	2024	2024	0	AT!G6833
ATIGA	2025	2025	0	AT!H6833
ATIGA	2026	2026	0	AT!I6833
ATIGA	2027	2027	0	AT!J6833
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6883
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6883
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6883
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6883
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6883
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6883
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6883
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6883
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6883
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6883
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6883
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6883
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6885
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6839
AIFTA	30/12/2022	2022	0	AI!F6841
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6841
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6841
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6841
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6841
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6841

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6861
VKFTA	2023	2023	0	VK!F6861
VKFTA	2024	2024	0	VK!G6861
VKFTA	2025	2025	0	VK!H6861
VKFTA	2026	2026	0	VK!I6861
VKFTA	2027	2027	0	VK!J6861
VCFTA	2022	2022	0	VC!D6914
VCFTA	2023	2023	0	VC!E6914
VCFTA	2024	2024	0	VC!F6914
VCFTA	2025	2025	0	VC!G6914
VCFTA	2026	2026	0	VC!H6914
VCFTA	2027	2027	0	VC!I6914
VN-EAEU	2022	2022	0	EAV!D6896
VN-EAEU	2023	2023	0	EAV!E6896
VN-EAEU	2024	2024	0	EAV!F6896
VN-EAEU	2025	2025	0	EAV!G6896
VN-EAEU	2026	2026	0	EAV!H6896
VN-EAEU	2027	2027	0	EAV!I6896
AHKFTA	2022	2022	0	AKH!D6904
AHKFTA	2023	2023	0	AKH!E6904
AHKFTA	2024	2024	0	AKH!F6904
AHKFTA	2025	2025	0	AKH!G6904
AHKFTA	2026	2026	0	AKH!H6904
AHKFTA	2027	2027	0	AKH!I6904
EVFTA	2022	2022	0	EV-NK!D6897
EVFTA	2023	2023	0	EV-NK!E6897

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6897
EVFTA	2025	2025	0	EV-NK!G6897
EVFTA	2026	2026	0	EV-NK!H6897
EVFTA	2027	2027	0	EV-NK!I6897
UKVFTA	2022	2022	0	UKV!D6898
UKVFTA	2023	2023	0	UKV!E6898
UKVFTA	2024	2024	0	UKV!F6898
UKVFTA	2025	2025	0	UKV!G6898
UKVFTA	2026	2026	0	UKV!H6898
UKVFTA	2027	2027	0	UKV!I6898
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6864
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6864
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6864
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6864
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6864
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6864
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6864
RCEP A	2022	2022	0	RCEPT-A!D6898
RCEP A	2023	2023	0	RCEPT-A!E6898
RCEP A	2024	2024	0	RCEPT-A!F6898
RCEP A	2025	2025	0	RCEPT-A!G6898
RCEP A	2026	2026	0	RCEPT-A!H6898
RCEP A	2027	2027	0	RCEPT-A!I6898
RCEP B	2022	2022	0	B!D6898
RCEP B	2023	2023	0	B!E6898
RCEP B	2024	2024	0	B!F6898

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6898
RCEP B	2026	2026	0	B!H6898
RCEP B	2027	2027	0	B!I6898
RCEP C	2022	2022	0	C!D6898
RCEP C	2023	2023	0	C!E6898
RCEP C	2024	2024	0	C!F6898
RCEP C	2025	2025	0	C!G6898
RCEP C	2026	2026	0	C!H6898
RCEP C	2027	2027	0	C!I6898
RCEP D	2022	2022	0	D!D6898
RCEP D	2023	2023	0	D!E6898
RCEP D	2024	2024	0	D!F6898
RCEP D	2025	2025	0	D!G6898
RCEP D	2026	2026	0	D!H6898
RCEP D	2027	2027	0	D!I6898
RCEP E	2022	2022	0	E!D6901
RCEP E	2023	2023	0	E!E6901
RCEP E	2024	2024	0	E!F6901
RCEP E	2025	2025	0	E!G6901
RCEP E	2026	2026	0	E!H6901
RCEP E	2027	2027	0	E!I6901
RCEP F	2022	2022	0	F!D6898
RCEP F	2023	2023	0	F!E6898
RCEP F	2024	2024	0	F!F6898
RCEP F	2025	2025	0	F!G6898
RCEP F	2026	2026	0	F!H6898

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6898
VIFTA	2024	2024	2.7	VI!F6376
VIFTA	2025	2025	2.4	VI!G6376
VIFTA	2026	2026	2.1	VI!H6376
VIFTA	2027	2027	1.8	VI!I6376

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): 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 4418.73 has 3 lines; 4418.73.10 is distinguished from its siblings by: For mosaic floors.	4418.73.20 Other, of multilayer of bamboo; 4418.73.90 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4418.73.10. 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 3% for 4418.73.10 was checked against BT2026 (cell BT2026!N7104), 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)
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.