Vietnam Tariff Intelligence

HS 4420.90.20 detail

HS code	4420.90.20
Description	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94 / - Other: / - - Boxes and other small containers intended for and suitable for carrying in the pocket, in the handbag or on the person
Unit	kg/chiếc
Generated	02/11/2026 21:54:56
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/44209020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7134
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7134
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7134
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7134
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 (-MM)	0% (except MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/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!E6910
ATIGA	2022	2022	0	AT!E6865
ATIGA	2023	2023	0	AT!F6865
ATIGA	2024	2024	0	AT!G6865
ATIGA	2025	2025	0	AT!H6865
ATIGA	2026	2026	0	AT!I6865
ATIGA	2027	2027	0	AT!J6865
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6915
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6915
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6915
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6915

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6915
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6915
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E6915
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F6915
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6915
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6915
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6915
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6915
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6917
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6871
AIFTA	30/12/2022	2022	0	AI!F6873
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6873
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6873
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6873
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6873
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6873
VKFTA	2022	2022	0	VK!E6893
VKFTA	2023	2023	0	VK!F6893
VKFTA	2024	2024	0	VK!G6893
VKFTA	2025	2025	0	VK!H6893
VKFTA	2026	2026	0	VK!I6893
VKFTA	2027	2027	0	VK!J6893
VCFTA	2022	2022	5	VC!D6946
VCFTA	2023	2023	2	VC!E6946
VCFTA	2024	2024	0	VC!F6946
VCFTA	2025	2025	0	VC!G6946

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H6946
VCFTA	2027	2027	0	VC!I6946
VN-EAEU	2022	2022	5,5	EAV!D6928
VN-EAEU	2023	2023	3,6	EAV!E6928
VN-EAEU	2024	2024	1,8	EAV!F6928
VN-EAEU	2025	2025	0	EAV!G6928
VN-EAEU	2026	2026	0	EAV!H6928
VN-EAEU	2027	2027	0	EAV!I6928
AHKFTA	2022	2022	20	AKH!D6936
AHKFTA	2023	2023	20	AKH!E6936
AHKFTA	2024	2024	20	AKH!F6936
AHKFTA	2025	2025	20	AKH!G6936
AHKFTA	2026	2026	20	AKH!H6936
AHKFTA	2027	2027	20	AKH!I6936
EVFTA	2022	2022	12,5	EV-NK!D6929
EVFTA	2023	2023	10	EV-NK!E6929
EVFTA	2024	2024	7,5	EV-NK!F6929
EVFTA	2025	2025	5	EV-NK!G6929
EVFTA	2026	2026	2,5	EV-NK!H6929
EVFTA	2027	2027	0	EV-NK!I6929
UKVFTA	2022	2022	12,5	UKV!D6930
UKVFTA	2023	2023	10	UKV!E6930
UKVFTA	2024	2024	7,5	UKV!F6930
UKVFTA	2025	2025	5	UKV!G6930
UKVFTA	2026	2026	2,5	UKV!H6930
UKVFTA	2027	2027	0	UKV!I6930

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6896
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6896
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6896
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6896
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6896
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6896
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6896
RCEP A	2022	2022	0	RCEPT-A!D6930
RCEP A	2023	2023	0	RCEPT-A!E6930
RCEP A	2024	2024	0	RCEPT-A!F6930
RCEP A	2025	2025	0	RCEPT-A!G6930
RCEP A	2026	2026	0	RCEPT-A!H6930
RCEP A	2027	2027	0	RCEPT-A!I6930
RCEP B	2022	2022	0	B!D6930
RCEP B	2023	2023	0	B!E6930
RCEP B	2024	2024	0	B!F6930
RCEP B	2025	2025	0	B!G6930
RCEP B	2026	2026	0	B!H6930
RCEP B	2027	2027	0	B!I6930
RCEP C	2022	2022	0	C!D6930
RCEP C	2023	2023	0	C!E6930
RCEP C	2024	2024	0	C!F6930
RCEP C	2025	2025	0	C!G6930
RCEP C	2026	2026	0	C!H6930
RCEP C	2027	2027	0	C!I6930
RCEP D	2022	2022	0	D!D6930

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E6930
RCEP D	2024	2024	0	D!F6930
RCEP D	2025	2025	0	D!G6930
RCEP D	2026	2026	0	D!H6930
RCEP D	2027	2027	0	D!I6930
RCEP E	2022	2022	0	E!D6933
RCEP E	2023	2023	0	E!E6933
RCEP E	2024	2024	0	E!F6933
RCEP E	2025	2025	0	E!G6933
RCEP E	2026	2026	0	E!H6933
RCEP E	2027	2027	0	E!I6933
RCEP F	2022	2022	0	F!D6930
RCEP F	2023	2023	0	F!E6930
RCEP F	2024	2024	0	F!F6930
RCEP F	2025	2025	0	F!G6930
RCEP F	2026	2026	0	F!H6930
RCEP F	2027	2027	0	F!I6930
VIFTA	2024	2024	18	VI!F6406
VIFTA	2025	2025	16	VI!G6406
VIFTA	2026	2026	14	VI!H6406
VIFTA	2027	2027	12	VI!I6406

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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	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): 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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4420.90 has 3 lines; 4420.90.20 is distinguished from its siblings by: Boxes and other small containers intended for and suitable for carrying in the pocket, in the handbag or on the person.	4420.90.10 Wooden articles of furniture not falling in Chapter 94; 4420.90.90 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	4420.90.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4420.90.20	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 4420.90.20. 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 20% for 4420.90.20 was checked against BT2026 (cell BT2026!N7134), 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 tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
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.