

HS 4421.91.90 detail

HS code	4421.91.90
Description	Other articles of wood / - Other: / - - Of bamboo: / - - - Other
Unit	kg/chiếc
Generated	31/10/2026 15:15:12
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/44219190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	0	0%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7148
Preferential (MFN)	0	0%	73/2025/NĐ-CP	2025-03-31	BT2026!N7148
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7148
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7148
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

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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	2/0	2 / 0 (several rates)	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Needs interpretation
VJEPA	0/0	0 / 0 (several rates)	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Needs interpretation
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
EVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6925
ATIGA	2022	2022	0	AT!E6880
ATIGA	2023	2023	0	AT!F6880
ATIGA	2024	2024	0	AT!G6880
ATIGA	2025	2025	0	AT!H6880
ATIGA	2026	2026	0	AT!I6880
ATIGA	2027	2027	0	AT!J6880
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6930
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6930
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6930

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6930
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6930
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6930
VJEPA	30/12/2022 - 31/3/2023	2022		VJ!6930
VJEPA	01/4/2023 - 31/3/2024	2023		VJ!6930
VJEPA	01/4/2024 - 31/3/2025	2024		VJ!6930
VJEPA	01/4/2025 - 31/3/2026	2025		VJ!6930
VJEPA	01/4/2026 - 31/3/2027	2026		VJ!6930
VJEPA	01/4/2027 - 31/3/2028	2027		VJ!6930
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6932
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6886
AIFTA	30/12/2022	2022	0	AI!F6888
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6888
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6888
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6888
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6888
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6888
VKFTA	2022	2022	0	VK!E6908
VKFTA	2023	2023	0	VK!F6908
VKFTA	2024	2024	0	VK!G6908
VKFTA	2025	2025	0	VK!H6908
VKFTA	2026	2026	0	VK!I6908
VKFTA	2027	2027	0	VK!J6908
VCFTA	2022	2022		VC!6961
VCFTA	2023	2023		VC!6961
VCFTA	2024	2024		VC!6961

FTA	Period	Year	Source value	Source
VCFTA	2025	2025		VC!6961
VCFTA	2026	2026		VC!6961
VCFTA	2027	2027		VC!6961
VN-EAEU	2022	2022	6,8	EAV!D6943
VN-EAEU	2023	2023	4,5	EAV!E6943
VN-EAEU	2024	2024	2,3	EAV!F6943
VN-EAEU	2025	2025	0	EAV!G6943
VN-EAEU	2026	2026	0	EAV!H6943
VN-EAEU	2027	2027	0	EAV!I6943
VNCU	2022	2022	0	VNCU!D869
VNCU	2023 - 2027		0	VNCU!E869
AHKFTA	2022	2022	15	AKH!D6951
AHKFTA	2023	2023	10	AKH!E6951
AHKFTA	2024	2024	10	AKH!F6951
AHKFTA	2025	2025	5	AKH!G6951
AHKFTA	2026	2026	5	AKH!H6951
AHKFTA	2027	2027	0	AKH!I6951
EVFTA	2022	2022	15,6	EV-NK!D6944
EVFTA	2023	2023	12,5	EV-NK!E6944
EVFTA	2024	2024	9,3	EV-NK!F6944
EVFTA	2025	2025	6,2	EV-NK!G6944
EVFTA	2026	2026	3,1	EV-NK!H6944
EVFTA	2027	2027	0	EV-NK!I6944
UKVFTA	2022	2022	15,6	UKV!D6945
UKVFTA	2023	2023	12,5	UKV!E6945
UKVFTA	2024	2024	9,3	UKV!F6945

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	6,2	UKV!G6945
UKVFTA	2026	2026	3,1	UKV!H6945
UKVFTA	2027	2027	0	UKV!I6945
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6911
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6911
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6911
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6911
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6911
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6911
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6911
RCEP A	2022	2022	0	RCEPT-A!D6945
RCEP A	2023	2023	0	RCEPT-A!E6945
RCEP A	2024	2024	0	RCEPT-A!F6945
RCEP A	2025	2025	0	RCEPT-A!G6945
RCEP A	2026	2026	0	RCEPT-A!H6945
RCEP A	2027	2027	0	RCEPT-A!I6945
RCEP B	2022	2022	0	B!D6945
RCEP B	2023	2023	0	B!E6945
RCEP B	2024	2024	0	B!F6945
RCEP B	2025	2025	0	B!G6945
RCEP B	2026	2026	0	B!H6945
RCEP B	2027	2027	0	B!I6945
RCEP C	2022	2022	0	C!D6945
RCEP C	2023	2023	0	C!E6945
RCEP C	2024	2024	0	C!F6945
RCEP C	2025	2025	0	C!G6945

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	0	C!H6945
RCEP C	2027	2027	0	C!I6945
RCEP D	2022	2022	0	D!D6945
RCEP D	2023	2023	0	D!E6945
RCEP D	2024	2024	0	D!F6945
RCEP D	2025	2025	0	D!G6945
RCEP D	2026	2026	0	D!H6945
RCEP D	2027	2027	0	D!I6945
RCEP E	2022	2022	0	E!D6948
RCEP E	2023	2023	0	E!E6948
RCEP E	2024	2024	0	E!F6948
RCEP E	2025	2025	0	E!G6948
RCEP E	2026	2026	0	E!H6948
RCEP E	2027	2027	0	E!I6948
RCEP F	2022	2022	0	F!D6945
RCEP F	2023	2023	0	F!E6945
RCEP F	2024	2024	0	F!F6945
RCEP F	2025	2025	0	F!G6945
RCEP F	2026	2026	0	F!H6945
RCEP F	2027	2027	0	F!I6945
VIFTA	2024	2024	0	VI!F6420
VIFTA	2025	2025	0	VI!G6420
VIFTA	2026	2026	0	VI!H6420
VIFTA	2027	2027	0	VI!I6420

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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKTK và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	EVFTA 3.1%, UKVFTA 3.1%, AHKFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 4421.91 has 8 lines; 4421.91.90 is distinguished from its siblings by: Other.	4421.91.10 Spools, cops and bobbins, sewing thread reels and the like; 4421.91.20 Match splints; 4421.91.30 Candy-sticks, ice-cream sticks and ice-cream spoons; 4421.91.40 Fans and handscreens, frames and handles therefor, and parts thereof; 4421.91.50 Prayer beads; 4421.91.60 Toothpicks	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 4421.91.90. 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 4421.91.90 was checked against BT2026 (cell BT2026!N7148), basis 73/2025/NĐ-CP.		73/2025/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)

Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.