Vietnam Tariff Intelligence

HS 4403.42.90 detail

HS code	4403.42.90
Description	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared / - Other, of tropical wood: / - - Teak: / - - - Other
Unit	kg/m3
Generated	06/11/2026 03:19:27
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/44034290/

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!K6873
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6873
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6873
Excise tax		No data			
Environmental tax		No data			
Export duty	25	25%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6873
CPTPP export rate	10	10%	115/2022/NĐ-CP	2022-12-30	BT2026!CM6873
EVFTA export rate	10	10%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6873
UKVFTA export rate	10	10%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6873

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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6631
ATIGA	2022	2022	0	AT!E6586

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6586
ATIGA	2024	2024	0	AT!G6586
ATIGA	2025	2025	0	AT!H6586
ATIGA	2026	2026	0	AT!I6586
ATIGA	2027	2027	0	AT!J6586
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6636
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6636
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6636
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6636
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6636
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6636
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6636
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6636
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6636
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6636
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6636
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6636
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6638
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6592
AIFTA	30/12/2022	2022	0	AI!F6594
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6594
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6594
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6594
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6594
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6594
VKFTA	2022	2022	0	VK!E6614

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F6614
VKFTA	2024	2024	0	VK!G6614
VKFTA	2025	2025	0	VK!H6614
VKFTA	2026	2026	0	VK!I6614
VKFTA	2027	2027	0	VK!J6614
VCFTA	2022	2022	0	VC!D6667
VCFTA	2023	2023	0	VC!E6667
VCFTA	2024	2024	0	VC!F6667
VCFTA	2025	2025	0	VC!G6667
VCFTA	2026	2026	0	VC!H6667
VCFTA	2027	2027	0	VC!I6667
VN-EAEU	2022	2022	0	EAV!D6649
VN-EAEU	2023	2023	0	EAV!E6649
VN-EAEU	2024	2024	0	EAV!F6649
VN-EAEU	2025	2025	0	EAV!G6649
VN-EAEU	2026	2026	0	EAV!H6649
VN-EAEU	2027	2027	0	EAV!I6649
AHKFTA	2022	2022	0	AKH!D6657
AHKFTA	2023	2023	0	AKH!E6657
AHKFTA	2024	2024	0	AKH!F6657
AHKFTA	2025	2025	0	AKH!G6657
AHKFTA	2026	2026	0	AKH!H6657
AHKFTA	2027	2027	0	AKH!I6657
EVFTA	2022	2022	0	EV-NK!D6650
EVFTA	2023	2023	0	EV-NK!E6650
EVFTA	2024	2024	0	EV-NK!F6650

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G6650
EVFTA	2026	2026	0	EV-NK!H6650
EVFTA	2027	2027	0	EV-NK!I6650
UKVFTA	2022	2022	0	UKV!D6652
UKVFTA	2023	2023	0	UKV!E6652
UKVFTA	2024	2024	0	UKV!F6652
UKVFTA	2025	2025	0	UKV!G6652
UKVFTA	2026	2026	0	UKV!H6652
UKVFTA	2027	2027	0	UKV!I6652
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6617
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6617
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6617
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6617
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6617
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6617
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6617
RCEP A	2022	2022	0	RCEPT-A!D6651
RCEP A	2023	2023	0	RCEPT-A!E6651
RCEP A	2024	2024	0	RCEPT-A!F6651
RCEP A	2025	2025	0	RCEPT-A!G6651
RCEP A	2026	2026	0	RCEPT-A!H6651
RCEP A	2027	2027	0	RCEPT-A!I6651
RCEP B	2022	2022	0	B!D6651
RCEP B	2023	2023	0	B!E6651
RCEP B	2024	2024	0	B!F6651
RCEP B	2025	2025	0	B!G6651

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H6651
RCEP B	2027	2027	0	B!I6651
RCEP C	2022	2022	0	C!D6651
RCEP C	2023	2023	0	C!E6651
RCEP C	2024	2024	0	C!F6651
RCEP C	2025	2025	0	C!G6651
RCEP C	2026	2026	0	C!H6651
RCEP C	2027	2027	0	C!I6651
RCEP D	2022	2022	0	D!D6651
RCEP D	2023	2023	0	D!E6651
RCEP D	2024	2024	0	D!F6651
RCEP D	2025	2025	0	D!G6651
RCEP D	2026	2026	0	D!H6651
RCEP D	2027	2027	0	D!I6651
RCEP E	2022	2022	0	E!D6654
RCEP E	2023	2023	0	E!E6654
RCEP E	2024	2024	0	E!F6654
RCEP E	2025	2025	0	E!G6654
RCEP E	2026	2026	0	E!H6654
RCEP E	2027	2027	0	E!I6654
RCEP F	2022	2022	0	F!D6651
RCEP F	2023	2023	0	F!E6651
RCEP F	2024	2024	0	F!F6651
RCEP F	2025	2025	0	F!G6651
RCEP F	2026	2026	0	F!H6651
RCEP F	2027	2027	0	F!I6651

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F6144
VIFTA	2025	2025	0	VI!G6144
VIFTA	2026	2026	0	VI!H6144
VIFTA	2027	2027	0	VI!I6144

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 4403.42 has 2 lines; 4403.42.90 is distinguished from its siblings by: Other.	4403.42.10 Baulks, sawlogs and veneer logs	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	4403.42.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4403.42.90	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 4403.42.90. 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 4403.42.90 was checked against BT2026 (cell BT2026!N6873), 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.