Vietnam Tariff Intelligence

HS 4407.21.90 detail

HS code	4407.21.90
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: / - - Mahogany (Swietenia spp.): / - - - Other
Unit	m3
Generated	07/11/2026 18:28:02
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/44072190/

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!K6931
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6931
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6931
Excise tax		No data			
Environmental tax		No data			
Export duty	25	25%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6931
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!CM6931
EVFTA export rate	5/7,2	5 / 7,2 (several rates)	116/2022/NĐ-CP	2022-12-30	BT2026!CP6931
UKVFTA export rate	5/7,2	5 / 7,2 (several rates)	117/2022/NĐ-CP	2022-12-30	BT2026!CS6931

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!E6693
ATIGA	2022	2022	0	AT!E6648
ATIGA	2023	2023	0	AT!F6648
ATIGA	2024	2024	0	AT!G6648
ATIGA	2025	2025	0	AT!H6648
ATIGA	2026	2026	0	AT!I6648
ATIGA	2027	2027	0	AT!J6648
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6698
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6698
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6698

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6698
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6698
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6698
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6698
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6698
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6698
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6698
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6698
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6698
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6700
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6654
AIFTA	30/12/2022	2022	0	AI!F6656
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6656
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6656
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6656
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6656
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6656
VKFTA	2022	2022	0	VK!E6676
VKFTA	2023	2023	0	VK!F6676
VKFTA	2024	2024	0	VK!G6676
VKFTA	2025	2025	0	VK!H6676
VKFTA	2026	2026	0	VK!I6676
VKFTA	2027	2027	0	VK!J6676
VCFTA	2022	2022	0	VC!D6729
VCFTA	2023	2023	0	VC!E6729
VCFTA	2024	2024	0	VC!F6729

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6729
VCFTA	2026	2026	0	VC!H6729
VCFTA	2027	2027	0	VC!I6729
VN-EAEU	2022	2022	*	EAV!D6711
VN-EAEU	2023	2023	*	EAV!E6711
VN-EAEU	2024	2024	*	EAV!F6711
VN-EAEU	2025	2025	*	EAV!G6711
VN-EAEU	2026	2026	*	EAV!H6711
VN-EAEU	2027	2027	*	EAV!I6711
AHKFTA	2022	2022	0	AKH!D6719
AHKFTA	2023	2023	0	AKH!E6719
AHKFTA	2024	2024	0	AKH!F6719
AHKFTA	2025	2025	0	AKH!G6719
AHKFTA	2026	2026	0	AKH!H6719
AHKFTA	2027	2027	0	AKH!I6719
EVFTA	2022	2022	0	EV-NK!D6712
EVFTA	2023	2023	0	EV-NK!E6712
EVFTA	2024	2024	0	EV-NK!F6712
EVFTA	2025	2025	0	EV-NK!G6712
EVFTA	2026	2026	0	EV-NK!H6712
EVFTA	2027	2027	0	EV-NK!I6712
UKVFTA	2022	2022	0	UKV!D6714
UKVFTA	2023	2023	0	UKV!E6714
UKVFTA	2024	2024	0	UKV!F6714
UKVFTA	2025	2025	0	UKV!G6714
UKVFTA	2026	2026	0	UKV!H6714

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6714
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6679
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6679
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6679
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6679
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6679
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6679
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6679
RCEP A	2022	2022	0	RCEPT-A!D6713
RCEP A	2023	2023	0	RCEPT-A!E6713
RCEP A	2024	2024	0	RCEPT-A!F6713
RCEP A	2025	2025	0	RCEPT-A!G6713
RCEP A	2026	2026	0	RCEPT-A!H6713
RCEP A	2027	2027	0	RCEPT-A!I6713
RCEP B	2022	2022	0	B!D6713
RCEP B	2023	2023	0	B!E6713
RCEP B	2024	2024	0	B!F6713
RCEP B	2025	2025	0	B!G6713
RCEP B	2026	2026	0	B!H6713
RCEP B	2027	2027	0	B!I6713
RCEP C	2022	2022	0	C!D6713
RCEP C	2023	2023	0	C!E6713
RCEP C	2024	2024	0	C!F6713
RCEP C	2025	2025	0	C!G6713
RCEP C	2026	2026	0	C!H6713
RCEP C	2027	2027	0	C!I6713

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6713
RCEP D	2023	2023	0	D!E6713
RCEP D	2024	2024	0	D!F6713
RCEP D	2025	2025	0	D!G6713
RCEP D	2026	2026	0	D!H6713
RCEP D	2027	2027	0	D!I6713
RCEP E	2022	2022	0	E!D6716
RCEP E	2023	2023	0	E!E6716
RCEP E	2024	2024	0	E!F6716
RCEP E	2025	2025	0	E!G6716
RCEP E	2026	2026	0	E!H6716
RCEP E	2027	2027	0	E!I6716
RCEP F	2022	2022	0	F!D6713
RCEP F	2023	2023	0	F!E6713
RCEP F	2024	2024	0	F!F6713
RCEP F	2025	2025	0	F!G6713
RCEP F	2026	2026	0	F!H6713
RCEP F	2027	2027	0	F!I6713
VIFTA	2024	2024	0	VI!F6202
VIFTA	2025	2025	0	VI!G6202
VIFTA	2026	2026	0	VI!H6202
VIFTA	2027	2027	0	VI!I6202

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): Cấm XK gỗ tròn, gỗ xẻ từ gỗ rừng tự nhiên trong nước (01/2024/TT-BNNPTNT M20)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	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): 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
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 4407.21 has 2 lines; 4407.21.90 is distinguished from its siblings by: Other.	4407.21.10 Planed, sanded or end-jointed	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 4407.21.90. 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 4407.21.90 was checked against BT2026 (cell BT2026!N6931), 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)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)
Cấm XK gỗ tròn, gỗ xẻ từ gỗ rừng tự nhiên trong nước (01/2024/TT-BNNPTNT M20)
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.