Vietnam Tariff Intelligence

HS 4407.91.30 detail

HS code	4407.91.30
Description	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm / - Other: / - - Of oak (Quercus spp.): / - - - Planed, sanded or end-jointed
Unit	m3
Generated	07/11/2026 20:31:50
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/44079130/

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!K6998
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6998
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6998
Excise tax		No data			
Environmental tax		No data			
Export duty	25	25%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6998
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!CM6998
EVFTA export rate	5/7,2	5 / 7,2 (several rates)	116/2022/NĐ-CP	2022-12-30	BT2026!CP6998
UKVFTA export rate	5/7,2	5 / 7,2 (several rates)	117/2022/NĐ-CP	2022-12-30	BT2026!CS6998

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	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!E6760

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6715
ATIGA	2023	2023	0	AT!F6715
ATIGA	2024	2024	0	AT!G6715
ATIGA	2025	2025	0	AT!H6715
ATIGA	2026	2026	0	AT!I6715
ATIGA	2027	2027	0	AT!J6715
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6765
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6765
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6765
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6765
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6765
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6765
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6765
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6765
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6765
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6765
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6765
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6765
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6767
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6721
AIFTA	30/12/2022	2022	0	AI!F6723
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6723
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6723
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6723
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6723
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6723

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6743
VKFTA	2023	2023	0	VK!F6743
VKFTA	2024	2024	0	VK!G6743
VKFTA	2025	2025	0	VK!H6743
VKFTA	2026	2026	0	VK!I6743
VKFTA	2027	2027	0	VK!J6743
VCFTA	2022	2022	0	VC!D6796
VCFTA	2023	2023	0	VC!E6796
VCFTA	2024	2024	0	VC!F6796
VCFTA	2025	2025	0	VC!G6796
VCFTA	2026	2026	0	VC!H6796
VCFTA	2027	2027	0	VC!I6796
VN-EAEU	2022	2022	0	EAV!D6778
VN-EAEU	2023	2023	0	EAV!E6778
VN-EAEU	2024	2024	0	EAV!F6778
VN-EAEU	2025	2025	0	EAV!G6778
VN-EAEU	2026	2026	0	EAV!H6778
VN-EAEU	2027	2027	0	EAV!I6778
AHKFTA	2022	2022	0	AKH!D6786
AHKFTA	2023	2023	0	AKH!E6786
AHKFTA	2024	2024	0	AKH!F6786
AHKFTA	2025	2025	0	AKH!G6786
AHKFTA	2026	2026	0	AKH!H6786
AHKFTA	2027	2027	0	AKH!I6786
EVFTA	2022	2022	0	EV-NK!D6779
EVFTA	2023	2023	0	EV-NK!E6779

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6779
EVFTA	2025	2025	0	EV-NK!G6779
EVFTA	2026	2026	0	EV-NK!H6779
EVFTA	2027	2027	0	EV-NK!I6779
UKVFTA	2022	2022	0	UKV!D6781
UKVFTA	2023	2023	0	UKV!E6781
UKVFTA	2024	2024	0	UKV!F6781
UKVFTA	2025	2025	0	UKV!G6781
UKVFTA	2026	2026	0	UKV!H6781
UKVFTA	2027	2027	0	UKV!I6781
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6746
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6746
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6746
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6746
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6746
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6746
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6746
RCEP A	2022	2022	0	RCEPT-A!D6780
RCEP A	2023	2023	0	RCEPT-A!E6780
RCEP A	2024	2024	0	RCEPT-A!F6780
RCEP A	2025	2025	0	RCEPT-A!G6780
RCEP A	2026	2026	0	RCEPT-A!H6780
RCEP A	2027	2027	0	RCEPT-A!I6780
RCEP B	2022	2022	0	B!D6780
RCEP B	2023	2023	0	B!E6780
RCEP B	2024	2024	0	B!F6780

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6780
RCEP B	2026	2026	0	B!H6780
RCEP B	2027	2027	0	B!I6780
RCEP C	2022	2022	0	C!D6780
RCEP C	2023	2023	0	C!E6780
RCEP C	2024	2024	0	C!F6780
RCEP C	2025	2025	0	C!G6780
RCEP C	2026	2026	0	C!H6780
RCEP C	2027	2027	0	C!I6780
RCEP D	2022	2022	0	D!D6780
RCEP D	2023	2023	0	D!E6780
RCEP D	2024	2024	0	D!F6780
RCEP D	2025	2025	0	D!G6780
RCEP D	2026	2026	0	D!H6780
RCEP D	2027	2027	0	D!I6780
RCEP E	2022	2022	0	E!D6783
RCEP E	2023	2023	0	E!E6783
RCEP E	2024	2024	0	E!F6783
RCEP E	2025	2025	0	E!G6783
RCEP E	2026	2026	0	E!H6783
RCEP E	2027	2027	0	E!I6783
RCEP F	2022	2022	0	F!D6780
RCEP F	2023	2023	0	F!E6780
RCEP F	2024	2024	0	F!F6780
RCEP F	2025	2025	0	F!G6780
RCEP F	2026	2026	0	F!H6780

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6780
VIFTA	2024	2024	0	VI!F6269
VIFTA	2025	2025	0	VI!G6269
VIFTA	2026	2026	0	VI!H6269
VIFTA	2027	2027	0	VI!I6269

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 4407.91 has 3 lines; 4407.91.30 is distinguished from its siblings by: Planed, sanded or end-jointed.	4407.91.20 Sawn lengthwise, not further worked; 4407.91.90 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	4407.91.30 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4407.91.30	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 4407.91.30. 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 4407.91.30 was checked against BT2026 (cell BT2026!N6998), 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

Item policy
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.