Vietnam Tariff Intelligence

# HS 4408.10.90 detail

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|---|---|
| **HS code** | 4408.10.90 |
| **Description** | Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm / - Coniferous: / - - Other |
| **Unit** | kg/m3/ chiếc |
| **Generated** | 07/11/2026 22:46:07 |
| **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/44081090/ |

## 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!K7025 |
| Preferential (MFN) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N7025 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7025 |
| Excise tax | | No data | | | |
| Environmental tax | | No data | | | |
| Export duty | 10 | 10% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ7025 |
| CPTPP export rate | 5 | 5% | 115/2022/NĐ-CP | 2022-12-30 | BT2026!CM7025 |
| EVFTA export rate | 5 | 5% | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP7025 |
| UKVFTA export rate | 5 | 5% | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS7025 |

## 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!E6788 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2022 | 2022 | 0 | AT!E6743 |
| ATIGA | 2023 | 2023 | 0 | AT!F6743 |
| ATIGA | 2024 | 2024 | 0 | AT!G6743 |
| ATIGA | 2025 | 2025 | 0 | AT!H6743 |
| ATIGA | 2026 | 2026 | 0 | AT!I6743 |
| ATIGA | 2027 | 2027 | 0 | AT!J6743 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E6793 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F6793 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G6793 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H6793 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I6793 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J6793 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E6793 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F6793 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G6793 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H6793 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I6793 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J6793 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F6795 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H6749 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F6751 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G6751 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H6751 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I6751 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J6751 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K6751 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2022 | 2022 | 0 | VK!E6771 |
| VKFTA | 2023 | 2023 | 0 | VK!F6771 |
| VKFTA | 2024 | 2024 | 0 | VK!G6771 |
| VKFTA | 2025 | 2025 | 0 | VK!H6771 |
| VKFTA | 2026 | 2026 | 0 | VK!I6771 |
| VKFTA | 2027 | 2027 | 0 | VK!J6771 |
| VCFTA | 2022 | 2022 | 0 | VC!D6824 |
| VCFTA | 2023 | 2023 | 0 | VC!E6824 |
| VCFTA | 2024 | 2024 | 0 | VC!F6824 |
| VCFTA | 2025 | 2025 | 0 | VC!G6824 |
| VCFTA | 2026 | 2026 | 0 | VC!H6824 |
| VCFTA | 2027 | 2027 | 0 | VC!I6824 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D6806 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E6806 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F6806 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G6806 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H6806 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I6806 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D6814 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E6814 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F6814 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G6814 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H6814 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I6814 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D6807 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E6807 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2024 | 2024 | 0 | EV-NK!F6807 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G6807 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H6807 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I6807 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D6809 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E6809 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F6809 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G6809 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H6809 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I6809 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D6774 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E6774 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F6774 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G6774 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H6774 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I6774 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J6774 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D6808 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E6808 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F6808 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G6808 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H6808 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I6808 |
| RCEP B | 2022 | 2022 | 0 | B!D6808 |
| RCEP B | 2023 | 2023 | 0 | B!E6808 |
| RCEP B | 2024 | 2024 | 0 | B!F6808 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2025 | 2025 | 0 | B!G6808 |
| RCEP B | 2026 | 2026 | 0 | B!H6808 |
| RCEP B | 2027 | 2027 | 0 | B!I6808 |
| RCEP C | 2022 | 2022 | 0 | C!D6808 |
| RCEP C | 2023 | 2023 | 0 | C!E6808 |
| RCEP C | 2024 | 2024 | 0 | C!F6808 |
| RCEP C | 2025 | 2025 | 0 | C!G6808 |
| RCEP C | 2026 | 2026 | 0 | C!H6808 |
| RCEP C | 2027 | 2027 | 0 | C!I6808 |
| RCEP D | 2022 | 2022 | 0 | D!D6808 |
| RCEP D | 2023 | 2023 | 0 | D!E6808 |
| RCEP D | 2024 | 2024 | 0 | D!F6808 |
| RCEP D | 2025 | 2025 | 0 | D!G6808 |
| RCEP D | 2026 | 2026 | 0 | D!H6808 |
| RCEP D | 2027 | 2027 | 0 | D!I6808 |
| RCEP E | 2022 | 2022 | 0 | E!D6811 |
| RCEP E | 2023 | 2023 | 0 | E!E6811 |
| RCEP E | 2024 | 2024 | 0 | E!F6811 |
| RCEP E | 2025 | 2025 | 0 | E!G6811 |
| RCEP E | 2026 | 2026 | 0 | E!H6811 |
| RCEP E | 2027 | 2027 | 0 | E!I6811 |
| RCEP F | 2022 | 2022 | 0 | F!D6808 |
| RCEP F | 2023 | 2023 | 0 | F!E6808 |
| RCEP F | 2024 | 2024 | 0 | F!F6808 |
| RCEP F | 2025 | 2025 | 0 | F!G6808 |
| RCEP F | 2026 | 2026 | 0 | F!H6808 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP F | 2027 | 2027 | 0 | F!I6808 |
| VIFTA | 2024 | 2024 | 0 | VI!F6296 |
| VIFTA | 2025 | 2025 | 0 | VI!G6296 |
| VIFTA | 2026 | 2026 | 0 | VI!H6296 |
| VIFTA | 2027 | 2027 | 0 | VI!I6296 |

## 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-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 4408.10 has 3 lines; 4408.10.90 is distinguished from its siblings by: Other. | 4408.10.10 Cedar wood pencil slats; Radiata pinewood of a kind used for blockboard manufacture; 4408.10.30 Face veneer sheets | 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 4408.10.90. 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 4408.10.90 was checked against BT2026 (cell BT2026!N7025), 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) |

| Item policy |
| --- |
| 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.