Vietnam Tariff Intelligence

HS 4412.39.00 detail

HS code	4412.39.00
Description	Plywood, veneered panels and similar laminated wood / - Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: / - - Other, with both outer plies of coniferous wood
Unit	kg/m3
Generated	13/11/2026 16:30:40
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/44123900/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7062
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7062
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7062
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7062
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 (-BN, MY, MM)	0% (except BN, MY, MM)	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-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	3.5	3.5%	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!E6830
ATIGA	2022	2022	0	AT!E6785
ATIGA	2023	2023	0	AT!F6785
ATIGA	2024	2024	0	AT!G6785
ATIGA	2025	2025	0	AT!H6785
ATIGA	2026	2026	0	AT!I6785
ATIGA	2027	2027	0	AT!J6785
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6835
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6835
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6835

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6835
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6835
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6835
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6835
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6835
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6835
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6835
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6835
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6835
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6837
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6791
AIFTA	30/12/2022	2022	0	AI!F6793
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6793
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6793
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6793
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6793
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6793
VKFTA	2022	2022	0	VK!E6813
VKFTA	2023	2023	0	VK!F6813
VKFTA	2024	2024	0	VK!G6813
VKFTA	2025	2025	0	VK!H6813
VKFTA	2026	2026	0	VK!I6813
VKFTA	2027	2027	0	VK!J6813
VCFTA	2022	2022	0	VC!D6866
VCFTA	2023	2023	0	VC!E6866
VCFTA	2024	2024	0	VC!F6866

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6866
VCFTA	2026	2026	0	VC!H6866
VCFTA	2027	2027	0	VC!I6866
VN-EAEU	2022	2022	0	EAV!D6848
VN-EAEU	2023	2023	0	EAV!E6848
VN-EAEU	2024	2024	0	EAV!F6848
VN-EAEU	2025	2025	0	EAV!G6848
VN-EAEU	2026	2026	0	EAV!H6848
VN-EAEU	2027	2027	0	EAV!I6848
AHKFTA	2022	2022	0	AKH!D6856
AHKFTA	2023	2023	0	AKH!E6856
AHKFTA	2024	2024	0	AKH!F6856
AHKFTA	2025	2025	0	AKH!G6856
AHKFTA	2026	2026	0	AKH!H6856
AHKFTA	2027	2027	0	AKH!I6856
EVFTA	2022	2022	2,5	EV-NK!D6849
EVFTA	2023	2023	1,6	EV-NK!E6849
EVFTA	2024	2024	0,8	EV-NK!F6849
EVFTA	2025	2025	0	EV-NK!G6849
EVFTA	2026	2026	0	EV-NK!H6849
EVFTA	2027	2027	0	EV-NK!I6849
UKVFTA	2022	2022	2,5	UKV!D6850
UKVFTA	2023	2023	1,6	UKV!E6850
UKVFTA	2024	2024	0,8	UKV!F6850
UKVFTA	2025	2025	0	UKV!G6850
UKVFTA	2026	2026	0	UKV!H6850

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6850
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6816
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6816
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6816
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6816
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6816
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6816
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6816
RCEP A	2022	2022	0	RCEPT-A!D6850
RCEP A	2023	2023	0	RCEPT-A!E6850
RCEP A	2024	2024	0	RCEPT-A!F6850
RCEP A	2025	2025	0	RCEPT-A!G6850
RCEP A	2026	2026	0	RCEPT-A!H6850
RCEP A	2027	2027	0	RCEPT-A!I6850
RCEP B	2022	2022	0	B!D6850
RCEP B	2023	2023	0	B!E6850
RCEP B	2024	2024	0	B!F6850
RCEP B	2025	2025	0	B!G6850
RCEP B	2026	2026	0	B!H6850
RCEP B	2027	2027	0	B!I6850
RCEP C	2022	2022	0	C!D6850
RCEP C	2023	2023	0	C!E6850
RCEP C	2024	2024	0	C!F6850
RCEP C	2025	2025	0	C!G6850
RCEP C	2026	2026	0	C!H6850
RCEP C	2027	2027	0	C!I6850

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6850
RCEP D	2023	2023	0	D!E6850
RCEP D	2024	2024	0	D!F6850
RCEP D	2025	2025	0	D!G6850
RCEP D	2026	2026	0	D!H6850
RCEP D	2027	2027	0	D!I6850
RCEP E	2022	2022	0	E!D6853
RCEP E	2023	2023	0	E!E6853
RCEP E	2024	2024	0	E!F6853
RCEP E	2025	2025	0	E!G6853
RCEP E	2026	2026	0	E!H6853
RCEP E	2027	2027	0	E!I6853
RCEP F	2022	2022	0	F!D6850
RCEP F	2023	2023	0	F!E6850
RCEP F	2024	2024	0	F!F6850
RCEP F	2025	2025	0	F!G6850
RCEP F	2026	2026	0	F!H6850
RCEP F	2027	2027	0	F!I6850
VIFTA	2024	2024	4,5	VI!F6334
VIFTA	2025	2025	4	VI!G6334
VIFTA	2026	2026	3.5	VI!H6334
VIFTA	2027	2027	3	VI!I6334

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): 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
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
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 4412.39.00. 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 5% for 4412.39.00 was checked against BT2026 (cell BT2026!N7062), 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)
Gỗ và SP chế biến từ gỗ khi XK phải có HS lâm sản hợp pháp (01/2024/TT-BNNPTNT M21)
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.