Vietnam Tariff Intelligence

HS 4412.59.00 detail

HS code	4412.59.00
Description	Plywood, veneered panels and similar laminated wood / - Blockboard, laminboard and battenboard: / - - Other, with both outer plies of coniferous wood
Unit	kg/m3
Generated	12/11/2026 03:29:20
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/44125900/

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!K7072
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7072
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7072
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7072
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 (-MY, CN)	0% (except MY, CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
RCEP (Annex A)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex E)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,4	3.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E6840
ATIGA	2022	2022	0	AT!E6795
ATIGA	2023	2023	0	AT!F6795
ATIGA	2024	2024	0	AT!G6795
ATIGA	2025	2025	0	AT!H6795
ATIGA	2026	2026	0	AT!I6795
ATIGA	2027	2027	0	AT!J6795
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6845
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6845
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6845

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6845
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6845
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6845
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6845
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6845
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6845
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6845
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6845
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6845
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6847
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6801
AIFTA	30/12/2022	2022	0	AI!F6803
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6803
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6803
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6803
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6803
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6803
VKFTA	2022	2022	0	VK!E6823
VKFTA	2023	2023	0	VK!F6823
VKFTA	2024	2024	0	VK!G6823
VKFTA	2025	2025	0	VK!H6823
VKFTA	2026	2026	0	VK!I6823
VKFTA	2027	2027	0	VK!J6823
VCFTA	2022	2022	1	VC!D6876
VCFTA	2023	2023	1	VC!E6876
VCFTA	2024	2024	0	VC!F6876

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6876
VCFTA	2026	2026	0	VC!H6876
VCFTA	2027	2027	0	VC!I6876
VN-EAEU	2022	2022	0	EAV!D6858
VN-EAEU	2023	2023	0	EAV!E6858
VN-EAEU	2024	2024	0	EAV!F6858
VN-EAEU	2025	2025	0	EAV!G6858
VN-EAEU	2026	2026	0	EAV!H6858
VN-EAEU	2027	2027	0	EAV!I6858
AHKFTA	2022	2022	*	AKH!D6866
AHKFTA	2023	2023	*	AKH!E6866
AHKFTA	2024	2024	*	AKH!F6866
AHKFTA	2025	2025	*	AKH!G6866
AHKFTA	2026	2026	*	AKH!H6866
AHKFTA	2027	2027	*	AKH!I6866
EVFTA	2022	2022	2,5	EV-NK!D6859
EVFTA	2023	2023	1,6	EV-NK!E6859
EVFTA	2024	2024	0,8	EV-NK!F6859
EVFTA	2025	2025	0	EV-NK!G6859
EVFTA	2026	2026	0	EV-NK!H6859
EVFTA	2027	2027	0	EV-NK!I6859
UKVFTA	2022	2022	2,5	UKV!D6860
UKVFTA	2023	2023	1,6	UKV!E6860
UKVFTA	2024	2024	0,8	UKV!F6860
UKVFTA	2025	2025	0	UKV!G6860
UKVFTA	2026	2026	0	UKV!H6860

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6860
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6826
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6826
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6826
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6826
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6826
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6826
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6826
RCEP A	2022	2022	4,7	RCEPT-A!D6860
RCEP A	2023	2023	4,3	RCEPT-A!E6860
RCEP A	2024	2024	4	RCEPT-A!F6860
RCEP A	2025	2025	3,7	RCEPT-A!G6860
RCEP A	2026	2026	3,3	RCEPT-A!H6860
RCEP A	2027	2027	3	RCEPT-A!I6860
RCEP B	2022	2022	4,7	B!D6860
RCEP B	2023	2023	4,3	B!E6860
RCEP B	2024	2024	4	B!F6860
RCEP B	2025	2025	3,7	B!G6860
RCEP B	2026	2026	3,3	B!H6860
RCEP B	2027	2027	3	B!I6860
RCEP C	2022	2022	*	C!D6860
RCEP C	2023	2023	*	C!E6860
RCEP C	2024	2024	*	C!F6860
RCEP C	2025	2025	*	C!G6860
RCEP C	2026	2026	*	C!H6860
RCEP C	2027	2027	*	C!I6860

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,7	D!D6860
RCEP D	2023	2023	4,4	D!E6860
RCEP D	2024	2024	4,1	D!F6860
RCEP D	2025	2025	3,8	D!G6860
RCEP D	2026	2026	3,4	D!H6860
RCEP D	2027	2027	3,1	D!I6860
RCEP E	2022	2022	4,7	E!D6863
RCEP E	2023	2023	4,3	E!E6863
RCEP E	2024	2024	4	E!F6863
RCEP E	2025	2025	3,7	E!G6863
RCEP E	2026	2026	3,3	E!H6863
RCEP E	2027	2027	3	E!I6863
RCEP F	2022	2022	4,7	F!D6860
RCEP F	2023	2023	4,3	F!E6860
RCEP F	2024	2024	4	F!F6860
RCEP F	2025	2025	3,7	F!G6860
RCEP F	2026	2026	3,3	F!H6860
RCEP F	2027	2027	3	F!I6860
VIFTA	2024	2024	4,5	VI!F6344
VIFTA	2025	2025	4	VI!G6344
VIFTA	2026	2026	3.5	VI!H6344
VIFTA	2027	2027	3	VI!I6344

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
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4412.59.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4412.59.00	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 4412.59.00. 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 4412.59.00 was checked against BT2026 (cell BT2026!N7072), 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)*

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.