Vietnam Tariff Intelligence

HS 4414.90.00 detail

HS code	4414.90.00
Description	Wooden frames for paintings, photographs, mirrors or similar objects / - Other
Unit	kg/chiếc
Generated	09/11/2026 13:37:45
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/44149000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7082
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N7082
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7082
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7082
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
ACFTA	0 (-KH, MM, CN)	0% (except KH, MM, CN)	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
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
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
EVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	18,8	18.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	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 D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E6852
ATIGA	2022	2022	0	AT!E6807
ATIGA	2023	2023	0	AT!F6807
ATIGA	2024	2024	0	AT!G6807
ATIGA	2025	2025	0	AT!H6807
ATIGA	2026	2026	0	AT!I6807
ATIGA	2027	2027	0	AT!J6807
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6857
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6857
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6857
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6857
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6857

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6857
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E6857
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F6857
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6857
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6857
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6857
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6857
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6859
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6813
AIFTA	30/12/2022	2022	0	AI!F6815
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6815
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6815
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6815
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6815
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6815
VKFTA	2022	2022	0	VK!E6835
VKFTA	2023	2023	0	VK!F6835
VKFTA	2024	2024	0	VK!G6835
VKFTA	2025	2025	0	VK!H6835
VKFTA	2026	2026	0	VK!I6835
VKFTA	2027	2027	0	VK!J6835
VCFTA	2022	2022	6	VC!D6888
VCFTA	2023	2023	3	VC!E6888
VCFTA	2024	2024	0	VC!F6888
VCFTA	2025	2025	0	VC!G6888
VCFTA	2026	2026	0	VC!H6888

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I6888
VN-EAEU	2022	2022	6,8	EAV!D6870
VN-EAEU	2023	2023	4,5	EAV!E6870
VN-EAEU	2024	2024	2,3	EAV!F6870
VN-EAEU	2025	2025	0	EAV!G6870
VN-EAEU	2026	2026	0	EAV!H6870
VN-EAEU	2027	2027	0	EAV!I6870
AHKFTA	2022	2022	*	AKH!D6878
AHKFTA	2023	2023	*	AKH!E6878
AHKFTA	2024	2024	*	AKH!F6878
AHKFTA	2025	2025	*	AKH!G6878
AHKFTA	2026	2026	*	AKH!H6878
AHKFTA	2027	2027	*	AKH!I6878
EVFTA	2022	2022	15,6	EV-NK!D6871
EVFTA	2023	2023	12,5	EV-NK!E6871
EVFTA	2024	2024	9,3	EV-NK!F6871
EVFTA	2025	2025	6,2	EV-NK!G6871
EVFTA	2026	2026	3,1	EV-NK!H6871
EVFTA	2027	2027	0	EV-NK!I6871
UKVFTA	2022	2022	15,6	UKV!D6872
UKVFTA	2023	2023	12,5	UKV!E6872
UKVFTA	2024	2024	9,3	UKV!F6872
UKVFTA	2025	2025	6,2	UKV!G6872
UKVFTA	2026	2026	3,1	UKV!H6872
UKVFTA	2027	2027	0	UKV!I6872
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6838

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6838
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6838
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6838
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6838
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6838
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6838
RCEP A	2022	2022	23,8	RCEPT-A!D6872
RCEP A	2023	2023	22,5	RCEPT-A!E6872
RCEP A	2024	2024	21,3	RCEPT-A!F6872
RCEP A	2025	2025	20	RCEPT-A!G6872
RCEP A	2026	2026	18,8	RCEPT-A!H6872
RCEP A	2027	2027	17,5	RCEPT-A!I6872
RCEP B	2022	2022	25	B!D6872
RCEP B	2023	2023	25	B!E6872
RCEP B	2024	2024	25	B!F6872
RCEP B	2025	2025	25	B!G6872
RCEP B	2026	2026	25	B!H6872
RCEP B	2027	2027	25	B!I6872
RCEP C	2022	2022	*	C!D6872
RCEP C	2023	2023	*	C!E6872
RCEP C	2024	2024	*	C!F6872
RCEP C	2025	2025	*	C!G6872
RCEP C	2026	2026	*	C!H6872
RCEP C	2027	2027	*	C!I6872
RCEP D	2022	2022	25	D!D6872
RCEP D	2023	2023	25	D!E6872

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	25	D!F6872
RCEP D	2025	2025	25	D!G6872
RCEP D	2026	2026	25	D!H6872
RCEP D	2027	2027	25	D!I6872
RCEP E	2022	2022	25	E!D6875
RCEP E	2023	2023	25	E!E6875
RCEP E	2024	2024	25	E!F6875
RCEP E	2025	2025	25	E!G6875
RCEP E	2026	2026	25	E!H6875
RCEP E	2027	2027	25	E!I6875
RCEP F	2022	2022	25	F!D6872
RCEP F	2023	2023	25	F!E6872
RCEP F	2024	2024	25	F!F6872
RCEP F	2025	2025	25	F!G6872
RCEP F	2026	2026	25	F!H6872
RCEP F	2027	2027	25	F!I6872
VIFTA	2024	2024	22.5	VI!F6354
VIFTA	2025	2025	20	VI!G6354
VIFTA	2026	2026	17.5	VI!H6354
VIFTA	2027	2027	15	VI!I6354

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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified

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): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	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
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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex B) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4414.90.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4414.90.00	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 4414.90.00. 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 25% for 4414.90.00 was checked against BT2026 (cell BT2026!N7082), 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 tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
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)
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.