Vietnam Tariff Intelligence

HS 4418.81.90 detail

HS code	4418.81.90
Description	Builders’ joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes / - Engineered structural timber products: / - - Glue-laminated timber (glulam): / - - - Other
Unit	kg/chiếc
Generated	12/11/2026 00:56:13
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/44188190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7113
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N7113
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7113
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7113
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	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	1.7	1.7%	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!E6887

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6842
ATIGA	2023	2023	0	AT!F6842
ATIGA	2024	2024	0	AT!G6842
ATIGA	2025	2025	0	AT!H6842
ATIGA	2026	2026	0	AT!I6842
ATIGA	2027	2027	0	AT!J6842
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6892
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6892
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6892
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6892
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6892
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6892
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6892
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6892
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6892
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6892
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6892
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6892
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6894
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6848
AIFTA	30/12/2022	2022	0	AI!F6850
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6850
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6850
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6850
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6850
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6850

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6870
VKFTA	2023	2023	0	VK!F6870
VKFTA	2024	2024	0	VK!G6870
VKFTA	2025	2025	0	VK!H6870
VKFTA	2026	2026	0	VK!I6870
VKFTA	2027	2027	0	VK!J6870
VCFTA	2022	2022	0	VC!D6923
VCFTA	2023	2023	0	VC!E6923
VCFTA	2024	2024	0	VC!F6923
VCFTA	2025	2025	0	VC!G6923
VCFTA	2026	2026	0	VC!H6923
VCFTA	2027	2027	0	VC!I6923
VN-EAEU	2022	2022	0	EAV!D6905
VN-EAEU	2023	2023	0	EAV!E6905
VN-EAEU	2024	2024	0	EAV!F6905
VN-EAEU	2025	2025	0	EAV!G6905
VN-EAEU	2026	2026	0	EAV!H6905
VN-EAEU	2027	2027	0	EAV!I6905
AHKFTA	2022	2022	0	AKH!D6913
AHKFTA	2023	2023	0	AKH!E6913
AHKFTA	2024	2024	0	AKH!F6913
AHKFTA	2025	2025	0	AKH!G6913
AHKFTA	2026	2026	0	AKH!H6913
AHKFTA	2027	2027	0	AKH!I6913
EVFTA	2022	2022	0	EV-NK!D6906
EVFTA	2023	2023	0	EV-NK!E6906

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6906
EVFTA	2025	2025	0	EV-NK!G6906
EVFTA	2026	2026	0	EV-NK!H6906
EVFTA	2027	2027	0	EV-NK!I6906
UKVFTA	2022	2022	0	UKV!D6907
UKVFTA	2023	2023	0	UKV!E6907
UKVFTA	2024	2024	0	UKV!F6907
UKVFTA	2025	2025	0	UKV!G6907
UKVFTA	2026	2026	0	UKV!H6907
UKVFTA	2027	2027	0	UKV!I6907
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6873
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6873
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6873
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6873
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6873
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6873
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6873
RCEP A	2022	2022	0	RCEPT-A!D6907
RCEP A	2023	2023	0	RCEPT-A!E6907
RCEP A	2024	2024	0	RCEPT-A!F6907
RCEP A	2025	2025	0	RCEPT-A!G6907
RCEP A	2026	2026	0	RCEPT-A!H6907
RCEP A	2027	2027	0	RCEPT-A!I6907
RCEP B	2022	2022	0	B!D6907
RCEP B	2023	2023	0	B!E6907
RCEP B	2024	2024	0	B!F6907

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6907
RCEP B	2026	2026	0	B!H6907
RCEP B	2027	2027	0	B!I6907
RCEP C	2022	2022	0	C!D6907
RCEP C	2023	2023	0	C!E6907
RCEP C	2024	2024	0	C!F6907
RCEP C	2025	2025	0	C!G6907
RCEP C	2026	2026	0	C!H6907
RCEP C	2027	2027	0	C!I6907
RCEP D	2022	2022	0	D!D6907
RCEP D	2023	2023	0	D!E6907
RCEP D	2024	2024	0	D!F6907
RCEP D	2025	2025	0	D!G6907
RCEP D	2026	2026	0	D!H6907
RCEP D	2027	2027	0	D!I6907
RCEP E	2022	2022	0	E!D6910
RCEP E	2023	2023	0	E!E6910
RCEP E	2024	2024	0	E!F6910
RCEP E	2025	2025	0	E!G6910
RCEP E	2026	2026	0	E!H6910
RCEP E	2027	2027	0	E!I6910
RCEP F	2022	2022	0	F!D6907
RCEP F	2023	2023	0	F!E6907
RCEP F	2024	2024	0	F!F6907
RCEP F	2025	2025	0	F!G6907
RCEP F	2026	2026	0	F!H6907

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6907
VIFTA	2024	2024	2.6	VI!F6385
VIFTA	2025	2025	2.1	VI!G6385
VIFTA	2026	2026	1.7	VI!H6385
VIFTA	2027	2027	1.3	VI!I6385

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-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4418.81 has 2 lines; 4418.81.90 is distinguished from its siblings by: Other.	4418.81.10 In block shape	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	4418.81.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4418.81.90	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 4418.81.90. 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 3% for 4418.81.90 was checked against BT2026 (cell BT2026!N7113), 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.