Vietnam Tariff Intelligence

HS 4418.92.00 detail

HS code	4418.92.00
Description	Builders’ joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes / - Other: / - - Cellular wood panels
Unit	kg/chiếc
Generated	09/11/2026 05:28:48
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/44189200/

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!K7119
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N7119
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7119
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7119
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!E6893

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6848
ATIGA	2023	2023	0	AT!F6848
ATIGA	2024	2024	0	AT!G6848
ATIGA	2025	2025	0	AT!H6848
ATIGA	2026	2026	0	AT!I6848
ATIGA	2027	2027	0	AT!J6848
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6898
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6898
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6898
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6898
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6898
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6898
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6898
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6898
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6898
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6898
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6898
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6898
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6900
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6854
AIFTA	30/12/2022	2022	0	AI!F6856
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6856
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6856
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6856
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6856
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6856

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6876
VKFTA	2023	2023	0	VK!F6876
VKFTA	2024	2024	0	VK!G6876
VKFTA	2025	2025	0	VK!H6876
VKFTA	2026	2026	0	VK!I6876
VKFTA	2027	2027	0	VK!J6876
VCFTA	2022	2022	0	VC!D6929
VCFTA	2023	2023	0	VC!E6929
VCFTA	2024	2024	0	VC!F6929
VCFTA	2025	2025	0	VC!G6929
VCFTA	2026	2026	0	VC!H6929
VCFTA	2027	2027	0	VC!I6929
VN-EAEU	2022	2022	0	EAV!D6911
VN-EAEU	2023	2023	0	EAV!E6911
VN-EAEU	2024	2024	0	EAV!F6911
VN-EAEU	2025	2025	0	EAV!G6911
VN-EAEU	2026	2026	0	EAV!H6911
VN-EAEU	2027	2027	0	EAV!I6911
AHKFTA	2022	2022	0	AKH!D6919
AHKFTA	2023	2023	0	AKH!E6919
AHKFTA	2024	2024	0	AKH!F6919
AHKFTA	2025	2025	0	AKH!G6919
AHKFTA	2026	2026	0	AKH!H6919
AHKFTA	2027	2027	0	AKH!I6919
EVFTA	2022	2022	0	EV-NK!D6912
EVFTA	2023	2023	0	EV-NK!E6912

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6912
EVFTA	2025	2025	0	EV-NK!G6912
EVFTA	2026	2026	0	EV-NK!H6912
EVFTA	2027	2027	0	EV-NK!I6912
UKVFTA	2022	2022	0	UKV!D6913
UKVFTA	2023	2023	0	UKV!E6913
UKVFTA	2024	2024	0	UKV!F6913
UKVFTA	2025	2025	0	UKV!G6913
UKVFTA	2026	2026	0	UKV!H6913
UKVFTA	2027	2027	0	UKV!I6913
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6879
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6879
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6879
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6879
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6879
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6879
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6879
RCEP A	2022	2022	0	RCEPT-A!D6913
RCEP A	2023	2023	0	RCEPT-A!E6913
RCEP A	2024	2024	0	RCEPT-A!F6913
RCEP A	2025	2025	0	RCEPT-A!G6913
RCEP A	2026	2026	0	RCEPT-A!H6913
RCEP A	2027	2027	0	RCEPT-A!I6913
RCEP B	2022	2022	0	B!D6913
RCEP B	2023	2023	0	B!E6913
RCEP B	2024	2024	0	B!F6913

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6913
RCEP B	2026	2026	0	B!H6913
RCEP B	2027	2027	0	B!I6913
RCEP C	2022	2022	0	C!D6913
RCEP C	2023	2023	0	C!E6913
RCEP C	2024	2024	0	C!F6913
RCEP C	2025	2025	0	C!G6913
RCEP C	2026	2026	0	C!H6913
RCEP C	2027	2027	0	C!I6913
RCEP D	2022	2022	0	D!D6913
RCEP D	2023	2023	0	D!E6913
RCEP D	2024	2024	0	D!F6913
RCEP D	2025	2025	0	D!G6913
RCEP D	2026	2026	0	D!H6913
RCEP D	2027	2027	0	D!I6913
RCEP E	2022	2022	0	E!D6916
RCEP E	2023	2023	0	E!E6916
RCEP E	2024	2024	0	E!F6916
RCEP E	2025	2025	0	E!G6916
RCEP E	2026	2026	0	E!H6916
RCEP E	2027	2027	0	E!I6916
RCEP F	2022	2022	0	F!D6913
RCEP F	2023	2023	0	F!E6913
RCEP F	2024	2024	0	F!F6913
RCEP F	2025	2025	0	F!G6913
RCEP F	2026	2026	0	F!H6913

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6913
VIFTA	2024	2024	2.6	VI!F6391
VIFTA	2025	2025	2.1	VI!G6391
VIFTA	2026	2026	1.7	VI!H6391
VIFTA	2027	2027	1.3	VI!I6391

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	4418.92.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4418.92.00	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4418.92.00. 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 3% for 4418.92.00 was checked against BT2026 (cell BT2026!N7119), 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.