Vietnam Tariff Intelligence

HS 4420.90.90 detail

HS code	4420.90.90
Description	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94 / - Other: / - - Other
Unit	kg/chiếc
Generated	06/11/2026 05:57:32
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/44209090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7135
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7135
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7135
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7135
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 (-MM)	0% (except MM)	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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6911
ATIGA	2022	2022	0	AT!E6866
ATIGA	2023	2023	0	AT!F6866
ATIGA	2024	2024	0	AT!G6866
ATIGA	2025	2025	0	AT!H6866
ATIGA	2026	2026	0	AT!I6866
ATIGA	2027	2027	0	AT!J6866
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6916
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6916
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6916

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6916
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6916
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6916
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E6916
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F6916
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6916
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6916
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6916
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6916
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6918
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6872
AIFTA	30/12/2022	2022	0	AI!F6874
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6874
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6874
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6874
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6874
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6874
VKFTA	2022	2022	0	VK!E6894
VKFTA	2023	2023	0	VK!F6894
VKFTA	2024	2024	0	VK!G6894
VKFTA	2025	2025	0	VK!H6894
VKFTA	2026	2026	0	VK!I6894
VKFTA	2027	2027	0	VK!J6894
VCFTA	2022	2022	5	VC!D6947
VCFTA	2023	2023	2	VC!E6947
VCFTA	2024	2024	0	VC!F6947

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6947
VCFTA	2026	2026	0	VC!H6947
VCFTA	2027	2027	0	VC!I6947
VN-EAEU	2022	2022	5,5	EAV!D6929
VN-EAEU	2023	2023	3,6	EAV!E6929
VN-EAEU	2024	2024	1,8	EAV!F6929
VN-EAEU	2025	2025	0	EAV!G6929
VN-EAEU	2026	2026	0	EAV!H6929
VN-EAEU	2027	2027	0	EAV!I6929
AHKFTA	2022	2022	20	AKH!D6937
AHKFTA	2023	2023	20	AKH!E6937
AHKFTA	2024	2024	20	AKH!F6937
AHKFTA	2025	2025	20	AKH!G6937
AHKFTA	2026	2026	20	AKH!H6937
AHKFTA	2027	2027	20	AKH!I6937
EVFTA	2022	2022	12,5	EV-NK!D6930
EVFTA	2023	2023	10	EV-NK!E6930
EVFTA	2024	2024	7,5	EV-NK!F6930
EVFTA	2025	2025	5	EV-NK!G6930
EVFTA	2026	2026	2,5	EV-NK!H6930
EVFTA	2027	2027	0	EV-NK!I6930
UKVFTA	2022	2022	12,5	UKV!D6931
UKVFTA	2023	2023	10	UKV!E6931
UKVFTA	2024	2024	7,5	UKV!F6931
UKVFTA	2025	2025	5	UKV!G6931
UKVFTA	2026	2026	2,5	UKV!H6931

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6931
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6897
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6897
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6897
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6897
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6897
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6897
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6897
RCEP A	2022	2022	0	RCEPT-A!D6931
RCEP A	2023	2023	0	RCEPT-A!E6931
RCEP A	2024	2024	0	RCEPT-A!F6931
RCEP A	2025	2025	0	RCEPT-A!G6931
RCEP A	2026	2026	0	RCEPT-A!H6931
RCEP A	2027	2027	0	RCEPT-A!I6931
RCEP B	2022	2022	0	B!D6931
RCEP B	2023	2023	0	B!E6931
RCEP B	2024	2024	0	B!F6931
RCEP B	2025	2025	0	B!G6931
RCEP B	2026	2026	0	B!H6931
RCEP B	2027	2027	0	B!I6931
RCEP C	2022	2022	0	C!D6931
RCEP C	2023	2023	0	C!E6931
RCEP C	2024	2024	0	C!F6931
RCEP C	2025	2025	0	C!G6931
RCEP C	2026	2026	0	C!H6931
RCEP C	2027	2027	0	C!I6931

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6931
RCEP D	2023	2023	0	D!E6931
RCEP D	2024	2024	0	D!F6931
RCEP D	2025	2025	0	D!G6931
RCEP D	2026	2026	0	D!H6931
RCEP D	2027	2027	0	D!I6931
RCEP E	2022	2022	0	E!D6934
RCEP E	2023	2023	0	E!E6934
RCEP E	2024	2024	0	E!F6934
RCEP E	2025	2025	0	E!G6934
RCEP E	2026	2026	0	E!H6934
RCEP E	2027	2027	0	E!I6934
RCEP F	2022	2022	0	F!D6931
RCEP F	2023	2023	0	F!E6931
RCEP F	2024	2024	0	F!F6931
RCEP F	2025	2025	0	F!G6931
RCEP F	2026	2026	0	F!H6931
RCEP F	2027	2027	0	F!I6931
VIFTA	2024	2024	18	VI!F6407
VIFTA	2025	2025	16	VI!G6407
VIFTA	2026	2026	14	VI!H6407
VIFTA	2027	2027	12	VI!I6407

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
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
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	AHKFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4420.90 has 3 lines; 4420.90.90 is distinguished from its siblings by: Other.	4420.90.10 Wooden articles of furniture not falling in Chapter 94; 4420.90.20 Boxes and other small containers intended for and suitable for carrying in the pocket, in the handbag or on the person	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 4420.90.90. 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 20% for 4420.90.90 was checked against BT2026 (cell BT2026!N7135), 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)

Item policy
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)
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.