Vietnam Tariff Intelligence

# HS 4421.91.90 detail

| | |
|---|---|
| **HS code** | 4421.91.90 |
| **Description** | Other articles of wood / - Other: / - - Of bamboo: / - - - Other |
| **Unit** | kg/chiếc |
| **Generated** | 11/11/2026 17:22:37 |
| **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/44219190/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 0 | 0% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7148 |
| Preferential (MFN) | 0 | 0% | 73/2025/NĐ-CP | 2025-03-31 | BT2026!N7148 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7148 |
| Excise tax | | No data | | | |
| Environmental tax | | No data | | | |
| Export duty | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ7148 |
| 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 | 0% | 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 |
| 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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| VNCU | 0 | 0% | Consolidated BT2026 | 2023 - 2027 | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VCFTA | 2/0 | 2 / 0 (several rates) | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Needs interpretation |
| VJEPA | 0/0 | 0 / 0 (several rates) | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Needs interpretation |
| VN-CAM | | No data | No data | | S | 56/2026/NĐ-CP | No data |
| 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 |
| AHKFTA | 5 | 5% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E6925 |
| ATIGA | 2022 | 2022 | 0 | AT!E6880 |
| ATIGA | 2023 | 2023 | 0 | AT!F6880 |
| ATIGA | 2024 | 2024 | 0 | AT!G6880 |
| ATIGA | 2025 | 2025 | 0 | AT!H6880 |
| ATIGA | 2026 | 2026 | 0 | AT!I6880 |
| ATIGA | 2027 | 2027 | 0 | AT!J6880 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E6930 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F6930 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G6930 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H6930 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I6930 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J6930 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | | VJ!6930 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | | VJ!6930 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | | VJ!6930 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | | VJ!6930 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | | VJ!6930 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | | VJ!6930 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F6932 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H6886 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F6888 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G6888 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H6888 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I6888 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J6888 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K6888 |
| VKFTA | 2022 | 2022 | 0 | VK!E6908 |
| VKFTA | 2023 | 2023 | 0 | VK!F6908 |
| VKFTA | 2024 | 2024 | 0 | VK!G6908 |
| VKFTA | 2025 | 2025 | 0 | VK!H6908 |
| VKFTA | 2026 | 2026 | 0 | VK!I6908 |
| VKFTA | 2027 | 2027 | 0 | VK!J6908 |
| VCFTA | 2022 | 2022 | | VC!6961 |
| VCFTA | 2023 | 2023 | | VC!6961 |
| VCFTA | 2024 | 2024 | | VC!6961 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | | VC!6961 |
| VCFTA | 2026 | 2026 | | VC!6961 |
| VCFTA | 2027 | 2027 | | VC!6961 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D6943 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E6943 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F6943 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G6943 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H6943 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I6943 |
| VNCU | 2022 | 2022 | 0 | VNCU!D869 |
| VNCU | 2023 - 2027 | | 0 | VNCU!E869 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D6951 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E6951 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F6951 |
| AHKFTA | 2025 | 2025 | 5 | AKH!G6951 |
| AHKFTA | 2026 | 2026 | 5 | AKH!H6951 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I6951 |
| EVFTA | 2022 | 2022 | 15,6 | EV-NK!D6944 |
| EVFTA | 2023 | 2023 | 12,5 | EV-NK!E6944 |
| EVFTA | 2024 | 2024 | 9,3 | EV-NK!F6944 |
| EVFTA | 2025 | 2025 | 6,2 | EV-NK!G6944 |
| EVFTA | 2026 | 2026 | 3,1 | EV-NK!H6944 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I6944 |
| UKVFTA | 2022 | 2022 | 15,6 | UKV!D6945 |
| UKVFTA | 2023 | 2023 | 12,5 | UKV!E6945 |
| UKVFTA | 2024 | 2024 | 9,3 | UKV!F6945 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2025 | 2025 | 6,2 | UKV!G6945 |
| UKVFTA | 2026 | 2026 | 3,1 | UKV!H6945 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I6945 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D6911 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E6911 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F6911 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G6911 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H6911 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I6911 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J6911 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D6945 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E6945 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F6945 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G6945 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H6945 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I6945 |
| RCEP B | 2022 | 2022 | 0 | B!D6945 |
| RCEP B | 2023 | 2023 | 0 | B!E6945 |
| RCEP B | 2024 | 2024 | 0 | B!F6945 |
| RCEP B | 2025 | 2025 | 0 | B!G6945 |
| RCEP B | 2026 | 2026 | 0 | B!H6945 |
| RCEP B | 2027 | 2027 | 0 | B!I6945 |
| RCEP C | 2022 | 2022 | 0 | C!D6945 |
| RCEP C | 2023 | 2023 | 0 | C!E6945 |
| RCEP C | 2024 | 2024 | 0 | C!F6945 |
| RCEP C | 2025 | 2025 | 0 | C!G6945 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2026 | 2026 | 0 | C!H6945 |
| RCEP C | 2027 | 2027 | 0 | C!I6945 |
| RCEP D | 2022 | 2022 | 0 | D!D6945 |
| RCEP D | 2023 | 2023 | 0 | D!E6945 |
| RCEP D | 2024 | 2024 | 0 | D!F6945 |
| RCEP D | 2025 | 2025 | 0 | D!G6945 |
| RCEP D | 2026 | 2026 | 0 | D!H6945 |
| RCEP D | 2027 | 2027 | 0 | D!I6945 |
| RCEP E | 2022 | 2022 | 0 | E!D6948 |
| RCEP E | 2023 | 2023 | 0 | E!E6948 |
| RCEP E | 2024 | 2024 | 0 | E!F6948 |
| RCEP E | 2025 | 2025 | 0 | E!G6948 |
| RCEP E | 2026 | 2026 | 0 | E!H6948 |
| RCEP E | 2027 | 2027 | 0 | E!I6948 |
| RCEP F | 2022 | 2022 | 0 | F!D6945 |
| RCEP F | 2023 | 2023 | 0 | F!E6945 |
| RCEP F | 2024 | 2024 | 0 | F!F6945 |
| RCEP F | 2025 | 2025 | 0 | F!G6945 |
| RCEP F | 2026 | 2026 | 0 | F!H6945 |
| RCEP F | 2027 | 2027 | 0 | F!I6945 |
| VIFTA | 2024 | 2024 | 0 | VI!F6420 |
| VIFTA | 2025 | 2025 | 0 | VI!G6420 |
| VIFTA | 2026 | 2026 | 0 | VI!H6420 |
| VIFTA | 2027 | 2027 | 0 | VI!I6420 |

## 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-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT) | | 12/2022/TT-BGTVT, 62/2024/TT-BGTVT | Prepare inspection/certification filings under the cited instruments before clearance. | 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 |

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | EVFTA 3.1%, UKVFTA 3.1%, AHKFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving. | MFN 0% | | 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 4421.91 has 8 lines; 4421.91.90 is distinguished from its siblings by: Other. | 4421.91.10 Spools, cops and bobbins, sewing thread reels and the like; 4421.91.20 Match splints; 4421.91.30 Candy-sticks, ice-cream sticks and ice-cream spoons; 4421.91.40 Fans and handscreens, frames and handles therefor, and parts thereof; 4421.91.50 Prayer beads; 4421.91.60 Toothpicks | 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 4421.91.90. 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 0% for 4421.91.90 was checked against BT2026 (cell BT2026!N7148), basis 73/2025/NĐ-CP. | | 73/2025/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) |
| Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT) |

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.