Vietnam Tariff Intelligence

HS 4401.39.00 detail

HS code	4401.39.00
Description	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms / - Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms: / - - Other
Unit	kg
Generated	09/11/2026 03:04:22
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://mail.vietnamtariff.com/hs-code/44013900/

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!K6830
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6830
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6830
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6830
CPTPP export rate		No data			
EVFTA export rate	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6830
UKVFTA export rate	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6830

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!E6586

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6541
ATIGA	2023	2023	0	AT!F6541
ATIGA	2024	2024	0	AT!G6541
ATIGA	2025	2025	0	AT!H6541
ATIGA	2026	2026	0	AT!I6541
ATIGA	2027	2027	0	AT!J6541
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6591
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6591
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6591
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6591
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6591
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6591
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6591
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6591
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6591
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6591
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6591
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6591
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6593
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6547
AIFTA	30/12/2022	2022	0	AI!F6549
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6549
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6549
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6549
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6549
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6549

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6569
VKFTA	2023	2023	0	VK!F6569
VKFTA	2024	2024	0	VK!G6569
VKFTA	2025	2025	0	VK!H6569
VKFTA	2026	2026	0	VK!I6569
VKFTA	2027	2027	0	VK!J6569
VCFTA	2022	2022	0	VC!D6622
VCFTA	2023	2023	0	VC!E6622
VCFTA	2024	2024	0	VC!F6622
VCFTA	2025	2025	0	VC!G6622
VCFTA	2026	2026	0	VC!H6622
VCFTA	2027	2027	0	VC!I6622
VN-EAEU	2022	2022	0	EAV!D6604
VN-EAEU	2023	2023	0	EAV!E6604
VN-EAEU	2024	2024	0	EAV!F6604
VN-EAEU	2025	2025	0	EAV!G6604
VN-EAEU	2026	2026	0	EAV!H6604
VN-EAEU	2027	2027	0	EAV!I6604
AHKFTA	2022	2022	0	AKH!D6612
AHKFTA	2023	2023	0	AKH!E6612
AHKFTA	2024	2024	0	AKH!F6612
AHKFTA	2025	2025	0	AKH!G6612
AHKFTA	2026	2026	0	AKH!H6612
AHKFTA	2027	2027	0	AKH!I6612
EVFTA	2022	2022	0	EV-NK!D6605
EVFTA	2023	2023	0	EV-NK!E6605

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6605
EVFTA	2025	2025	0	EV-NK!G6605
EVFTA	2026	2026	0	EV-NK!H6605
EVFTA	2027	2027	0	EV-NK!I6605
UKVFTA	2022	2022	0	UKV!D6607
UKVFTA	2023	2023	0	UKV!E6607
UKVFTA	2024	2024	0	UKV!F6607
UKVFTA	2025	2025	0	UKV!G6607
UKVFTA	2026	2026	0	UKV!H6607
UKVFTA	2027	2027	0	UKV!I6607
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6572
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6572
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6572
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6572
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6572
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6572
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6572
RCEP A	2022	2022	0	RCEPT-A!D6606
RCEP A	2023	2023	0	RCEPT-A!E6606
RCEP A	2024	2024	0	RCEPT-A!F6606
RCEP A	2025	2025	0	RCEPT-A!G6606
RCEP A	2026	2026	0	RCEPT-A!H6606
RCEP A	2027	2027	0	RCEPT-A!I6606
RCEP B	2022	2022	0	B!D6606
RCEP B	2023	2023	0	B!E6606
RCEP B	2024	2024	0	B!F6606

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6606
RCEP B	2026	2026	0	B!H6606
RCEP B	2027	2027	0	B!I6606
RCEP C	2022	2022	0	C!D6606
RCEP C	2023	2023	0	C!E6606
RCEP C	2024	2024	0	C!F6606
RCEP C	2025	2025	0	C!G6606
RCEP C	2026	2026	0	C!H6606
RCEP C	2027	2027	0	C!I6606
RCEP D	2022	2022	0	D!D6606
RCEP D	2023	2023	0	D!E6606
RCEP D	2024	2024	0	D!F6606
RCEP D	2025	2025	0	D!G6606
RCEP D	2026	2026	0	D!H6606
RCEP D	2027	2027	0	D!I6606
RCEP E	2022	2022	0	E!D6609
RCEP E	2023	2023	0	E!E6609
RCEP E	2024	2024	0	E!F6609
RCEP E	2025	2025	0	E!G6609
RCEP E	2026	2026	0	E!H6609
RCEP E	2027	2027	0	E!I6609
RCEP F	2022	2022	0	F!D6606
RCEP F	2023	2023	0	F!E6606
RCEP F	2024	2024	0	F!F6606
RCEP F	2025	2025	0	F!G6606
RCEP F	2026	2026	0	F!H6606

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6606
VIFTA	2024	2024	2.6	VI!F6101
VIFTA	2025	2025	2.1	VI!G6101
VIFTA	2026	2026	1.7	VI!H6101
VIFTA	2027	2027	1.3	VI!I6101

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
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 4401.39.00. 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 4401.39.00 was checked against BT2026 (cell BT2026!N6830), 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)
HH là mẫu vật thực vật rừng nguy cấp, quý hiếm
thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)
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)*

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