Vietnam Tariff Intelligence

HS 4402.20.90 detail

HS code	4402.20.90
Description	Wood charcoal (including shell or nut charcoal), whether or not agglomerated / - Of shell or nut: / - - Other
Unit	kg
Generated	12/11/2026 11:21:36
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/44022090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6838
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N6838
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6838
Excise tax		No data			
Environmental tax		No data			
Export duty	5	5%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6838
CPTPP export rate	10	10%	115/2022/NĐ-CP	2022-12-30	BT2026!CM6838
EVFTA export rate	10	10%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6838
UKVFTA export rate	10	10%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6838

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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VN-CAM		No data	No data		S	56/2026/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!E6595
ATIGA	2022	2022	0	AT!E6550

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6550
ATIGA	2024	2024	0	AT!G6550
ATIGA	2025	2025	0	AT!H6550
ATIGA	2026	2026	0	AT!I6550
ATIGA	2027	2027	0	AT!J6550
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6600
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6600
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6600
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6600
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6600
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6600
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6600
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6600
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6600
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6600
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6600
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6600
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6602
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6556
AIFTA	30/12/2022	2022	0	AI!F6558
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6558
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6558
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6558
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6558
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6558
VKFTA	2022	2022	0	VK!E6578

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F6578
VKFTA	2024	2024	0	VK!G6578
VKFTA	2025	2025	0	VK!H6578
VKFTA	2026	2026	0	VK!I6578
VKFTA	2027	2027	0	VK!J6578
VCFTA	2022	2022	0	VC!D6631
VCFTA	2023	2023	0	VC!E6631
VCFTA	2024	2024	0	VC!F6631
VCFTA	2025	2025	0	VC!G6631
VCFTA	2026	2026	0	VC!H6631
VCFTA	2027	2027	0	VC!I6631
VN-EAEU	2022	2022	0	EAV!D6613
VN-EAEU	2023	2023	0	EAV!E6613
VN-EAEU	2024	2024	0	EAV!F6613
VN-EAEU	2025	2025	0	EAV!G6613
VN-EAEU	2026	2026	0	EAV!H6613
VN-EAEU	2027	2027	0	EAV!I6613
VNCU	2022	2022	0	VNCU!D858
VNCU	2023 - 2027		0	VNCU!E858
AHKFTA	2022	2022	0	AKH!D6621
AHKFTA	2023	2023	0	AKH!E6621
AHKFTA	2024	2024	0	AKH!F6621
AHKFTA	2025	2025	0	AKH!G6621
AHKFTA	2026	2026	0	AKH!H6621
AHKFTA	2027	2027	0	AKH!I6621
EVFTA	2022	2022	2,5	EV-NK!D6614

FTA	Period	Year	Source value	Source
EVFTA	2023	2023	1,6	EV-NK!E6614
EVFTA	2024	2024	0,8	EV-NK!F6614
EVFTA	2025	2025	0	EV-NK!G6614
EVFTA	2026	2026	0	EV-NK!H6614
EVFTA	2027	2027	0	EV-NK!I6614
UKVFTA	2022	2022	2,5	UKV!D6616
UKVFTA	2023	2023	1,6	UKV!E6616
UKVFTA	2024	2024	0,8	UKV!F6616
UKVFTA	2025	2025	0	UKV!G6616
UKVFTA	2026	2026	0	UKV!H6616
UKVFTA	2027	2027	0	UKV!I6616
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6581
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6581
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6581
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6581
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6581
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6581
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6581
RCEP A	2022	2022	0	RCEPT-A!D6615
RCEP A	2023	2023	0	RCEPT-A!E6615
RCEP A	2024	2024	0	RCEPT-A!F6615
RCEP A	2025	2025	0	RCEPT-A!G6615
RCEP A	2026	2026	0	RCEPT-A!H6615
RCEP A	2027	2027	0	RCEPT-A!I6615
RCEP B	2022	2022	0	B!D6615
RCEP B	2023	2023	0	B!E6615

FTA	Period	Year	Source value	Source
RCEP B	2024	2024	0	B!F6615
RCEP B	2025	2025	0	B!G6615
RCEP B	2026	2026	0	B!H6615
RCEP B	2027	2027	0	B!I6615
RCEP C	2022	2022	0	C!D6615
RCEP C	2023	2023	0	C!E6615
RCEP C	2024	2024	0	C!F6615
RCEP C	2025	2025	0	C!G6615
RCEP C	2026	2026	0	C!H6615
RCEP C	2027	2027	0	C!I6615
RCEP D	2022	2022	0	D!D6615
RCEP D	2023	2023	0	D!E6615
RCEP D	2024	2024	0	D!F6615
RCEP D	2025	2025	0	D!G6615
RCEP D	2026	2026	0	D!H6615
RCEP D	2027	2027	0	D!I6615
RCEP E	2022	2022	0	E!D6618
RCEP E	2023	2023	0	E!E6618
RCEP E	2024	2024	0	E!F6618
RCEP E	2025	2025	0	E!G6618
RCEP E	2026	2026	0	E!H6618
RCEP E	2027	2027	0	E!I6618
RCEP F	2022	2022	0	F!D6615
RCEP F	2023	2023	0	F!E6615
RCEP F	2024	2024	0	F!F6615
RCEP F	2025	2025	0	F!G6615

FTA	Period	Year	Source value	Source
RCEP F	2026	2026	0	F!H6615
RCEP F	2027	2027	0	F!I6615
VIFTA	2024	2024	3.3	VI!F6109
VIFTA	2025	2025	1.7	VI!G6109
VIFTA	2026	2026	0	VI!H6109
VIFTA	2027	2027	0	VI!I6109

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4402.20 has 2 lines; 4402.20.90 is distinguished from its siblings by: Other.	4402.20.10 Of coconut shell	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	4402.20.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4402.20.90	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
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 4402.20.90. 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 5% for 4402.20.90 was checked against BT2026 (cell BT2026!N6838), 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)

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.