Vietnam Tariff Intelligence

HS 4406.11.00 detail

HS code	4406.11.00
Description	Railway or tramway sleepers (cross-ties) of wood / - Not impregnated: / - - Coniferous
Unit	m3/chiếc
Generated	18/11/2026 01:35:20
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/44061100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6912
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6912
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6912
Excise tax		No data			
Environmental tax		No data			
Export duty	20	20%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6912
CPTPP export rate	3,6; M: 5,4	3.6% · M: 5.4%	115/2022/NĐ-CP	2022-12-30	BT2026!CM6912
EVFTA export rate	7,2	7.2%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6912
UKVFTA export rate	7,2	7.2%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6912

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
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
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!E6673
ATIGA	2022	2022	0	AT!E6628

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6628
ATIGA	2024	2024	0	AT!G6628
ATIGA	2025	2025	0	AT!H6628
ATIGA	2026	2026	0	AT!I6628
ATIGA	2027	2027	0	AT!J6628
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6678
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6678
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6678
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6678
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6678
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6678
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6678
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6678
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6678
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6678
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6678
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6678
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6680
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6634
AIFTA	30/12/2022	2022	0	AI!F6636
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6636
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6636
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6636
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6636
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6636
VKFTA	2022	2022	0	VK!E6656

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F6656
VKFTA	2024	2024	0	VK!G6656
VKFTA	2025	2025	0	VK!H6656
VKFTA	2026	2026	0	VK!I6656
VKFTA	2027	2027	0	VK!J6656
VCFTA	2022	2022	0	VC!D6709
VCFTA	2023	2023	0	VC!E6709
VCFTA	2024	2024	0	VC!F6709
VCFTA	2025	2025	0	VC!G6709
VCFTA	2026	2026	0	VC!H6709
VCFTA	2027	2027	0	VC!I6709
VN-EAEU	2022	2022	0	EAV!D6691
VN-EAEU	2023	2023	0	EAV!E6691
VN-EAEU	2024	2024	0	EAV!F6691
VN-EAEU	2025	2025	0	EAV!G6691
VN-EAEU	2026	2026	0	EAV!H6691
VN-EAEU	2027	2027	0	EAV!I6691
AHKFTA	2022	2022	0	AKH!D6699
AHKFTA	2023	2023	0	AKH!E6699
AHKFTA	2024	2024	0	AKH!F6699
AHKFTA	2025	2025	0	AKH!G6699
AHKFTA	2026	2026	0	AKH!H6699
AHKFTA	2027	2027	0	AKH!I6699
EVFTA	2022	2022	0	EV-NK!D6692
EVFTA	2023	2023	0	EV-NK!E6692
EVFTA	2024	2024	0	EV-NK!F6692

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G6692
EVFTA	2026	2026	0	EV-NK!H6692
EVFTA	2027	2027	0	EV-NK!I6692
UKVFTA	2022	2022	0	UKV!D6694
UKVFTA	2023	2023	0	UKV!E6694
UKVFTA	2024	2024	0	UKV!F6694
UKVFTA	2025	2025	0	UKV!G6694
UKVFTA	2026	2026	0	UKV!H6694
UKVFTA	2027	2027	0	UKV!I6694
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6659
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6659
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6659
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6659
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6659
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6659
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6659
RCEP A	2022	2022	0	RCEPT-A!D6693
RCEP A	2023	2023	0	RCEPT-A!E6693
RCEP A	2024	2024	0	RCEPT-A!F6693
RCEP A	2025	2025	0	RCEPT-A!G6693
RCEP A	2026	2026	0	RCEPT-A!H6693
RCEP A	2027	2027	0	RCEPT-A!I6693
RCEP B	2022	2022	0	B!D6693
RCEP B	2023	2023	0	B!E6693
RCEP B	2024	2024	0	B!F6693
RCEP B	2025	2025	0	B!G6693

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H6693
RCEP B	2027	2027	0	B!I6693
RCEP C	2022	2022	0	C!D6693
RCEP C	2023	2023	0	C!E6693
RCEP C	2024	2024	0	C!F6693
RCEP C	2025	2025	0	C!G6693
RCEP C	2026	2026	0	C!H6693
RCEP C	2027	2027	0	C!I6693
RCEP D	2022	2022	0	D!D6693
RCEP D	2023	2023	0	D!E6693
RCEP D	2024	2024	0	D!F6693
RCEP D	2025	2025	0	D!G6693
RCEP D	2026	2026	0	D!H6693
RCEP D	2027	2027	0	D!I6693
RCEP E	2022	2022	0	E!D6696
RCEP E	2023	2023	0	E!E6696
RCEP E	2024	2024	0	E!F6696
RCEP E	2025	2025	0	E!G6696
RCEP E	2026	2026	0	E!H6696
RCEP E	2027	2027	0	E!I6696
RCEP F	2022	2022	0	F!D6693
RCEP F	2023	2023	0	F!E6693
RCEP F	2024	2024	0	F!F6693
RCEP F	2025	2025	0	F!G6693
RCEP F	2026	2026	0	F!H6693
RCEP F	2027	2027	0	F!I6693

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F6183
VIFTA	2025	2025	0	VI!G6183
VIFTA	2026	2026	0	VI!H6183
VIFTA	2027	2027	0	VI!I6183

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): Cấm XK gỗ tròn, gỗ xẻ từ gỗ rừng tự nhiên trong nước (01/2024/TT-BNNPTNT M20)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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

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 4406.11.00. 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 0% for 4406.11.00 was checked against BT2026 (cell BT2026!N6912), 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)
Cấm XK gỗ tròn, gỗ xẻ từ gỗ rừng tự nhiên trong nước (01/2024/TT-BNNPTNT M20)
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.