Vietnam Tariff Intelligence

HS 4408.39.90 detail

HS code	4408.39.90
Description	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm / - Of tropical wood: / - - Other: / - - - Other
Unit	kg/m3/ chiếc
Generated	11/11/2026 11:11:06
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/44083990/

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!K7031
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7031
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7031
Excise tax		No data			
Environmental tax		No data			
Export duty	10	10%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7031
CPTPP export rate	5	5%	115/2022/NĐ-CP	2022-12-30	BT2026!CM7031
EVFTA export rate	5	5%	116/2022/NĐ-CP	2022-12-30	BT2026!CP7031
UKVFTA export rate	5	5%	117/2022/NĐ-CP	2022-12-30	BT2026!CS7031

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	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!E6794

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6749
ATIGA	2023	2023	0	AT!F6749
ATIGA	2024	2024	0	AT!G6749
ATIGA	2025	2025	0	AT!H6749
ATIGA	2026	2026	0	AT!I6749
ATIGA	2027	2027	0	AT!J6749
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6799
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6799
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6799
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6799
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6799
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6799
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6799
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6799
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6799
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6799
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6799
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6799
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6801
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6755
AIFTA	30/12/2022	2022	0	AI!F6757
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6757
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6757
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6757
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6757
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6757

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6777
VKFTA	2023	2023	0	VK!F6777
VKFTA	2024	2024	0	VK!G6777
VKFTA	2025	2025	0	VK!H6777
VKFTA	2026	2026	0	VK!I6777
VKFTA	2027	2027	0	VK!J6777
VCFTA	2022	2022	0	VC!D6830
VCFTA	2023	2023	0	VC!E6830
VCFTA	2024	2024	0	VC!F6830
VCFTA	2025	2025	0	VC!G6830
VCFTA	2026	2026	0	VC!H6830
VCFTA	2027	2027	0	VC!I6830
VN-EAEU	2022	2022	0	EAV!D6812
VN-EAEU	2023	2023	0	EAV!E6812
VN-EAEU	2024	2024	0	EAV!F6812
VN-EAEU	2025	2025	0	EAV!G6812
VN-EAEU	2026	2026	0	EAV!H6812
VN-EAEU	2027	2027	0	EAV!I6812
AHKFTA	2022	2022	0	AKH!D6820
AHKFTA	2023	2023	0	AKH!E6820
AHKFTA	2024	2024	0	AKH!F6820
AHKFTA	2025	2025	0	AKH!G6820
AHKFTA	2026	2026	0	AKH!H6820
AHKFTA	2027	2027	0	AKH!I6820
EVFTA	2022	2022	0	EV-NK!D6813
EVFTA	2023	2023	0	EV-NK!E6813

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6813
EVFTA	2025	2025	0	EV-NK!G6813
EVFTA	2026	2026	0	EV-NK!H6813
EVFTA	2027	2027	0	EV-NK!I6813
UKVFTA	2022	2022	0	UKV!D6815
UKVFTA	2023	2023	0	UKV!E6815
UKVFTA	2024	2024	0	UKV!F6815
UKVFTA	2025	2025	0	UKV!G6815
UKVFTA	2026	2026	0	UKV!H6815
UKVFTA	2027	2027	0	UKV!I6815
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6780
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6780
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6780
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6780
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6780
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6780
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6780
RCEP A	2022	2022	0	RCEPT-A!D6814
RCEP A	2023	2023	0	RCEPT-A!E6814
RCEP A	2024	2024	0	RCEPT-A!F6814
RCEP A	2025	2025	0	RCEPT-A!G6814
RCEP A	2026	2026	0	RCEPT-A!H6814
RCEP A	2027	2027	0	RCEPT-A!I6814
RCEP B	2022	2022	0	B!D6814
RCEP B	2023	2023	0	B!E6814
RCEP B	2024	2024	0	B!F6814

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6814
RCEP B	2026	2026	0	B!H6814
RCEP B	2027	2027	0	B!I6814
RCEP C	2022	2022	0	C!D6814
RCEP C	2023	2023	0	C!E6814
RCEP C	2024	2024	0	C!F6814
RCEP C	2025	2025	0	C!G6814
RCEP C	2026	2026	0	C!H6814
RCEP C	2027	2027	0	C!I6814
RCEP D	2022	2022	0	D!D6814
RCEP D	2023	2023	0	D!E6814
RCEP D	2024	2024	0	D!F6814
RCEP D	2025	2025	0	D!G6814
RCEP D	2026	2026	0	D!H6814
RCEP D	2027	2027	0	D!I6814
RCEP E	2022	2022	0	E!D6817
RCEP E	2023	2023	0	E!E6817
RCEP E	2024	2024	0	E!F6817
RCEP E	2025	2025	0	E!G6817
RCEP E	2026	2026	0	E!H6817
RCEP E	2027	2027	0	E!I6817
RCEP F	2022	2022	0	F!D6814
RCEP F	2023	2023	0	F!E6814
RCEP F	2024	2024	0	F!F6814
RCEP F	2025	2025	0	F!G6814
RCEP F	2026	2026	0	F!H6814

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6814
VIFTA	2024	2024	0	VI!F6302
VIFTA	2025	2025	0	VI!G6302
VIFTA	2026	2026	0	VI!H6302
VIFTA	2027	2027	0	VI!I6302

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-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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4408.39 has 3 lines; 4408.39.90 is distinguished from its siblings by: Other.	4408.39.10 Jelutong wood pencil slats; 4408.39.20 Face veneer sheets	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 4408.39.90. 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 4408.39.90 was checked against BT2026 (cell BT2026!N7031), 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)
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.