Vietnam Tariff Intelligence

HS 4411.92.00 detail

HS code	4411.92.00
Description	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances / - Other: / - - Of a density exceeding 0.8 g/cm³
Unit	kg/m3
Generated	10/11/2026 07:34:00
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/44119200/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	12	12%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7053
Preferential (MFN)	8	8%	26/2023/NĐ-CP	2023-07-15	BT2026!N7053
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7053
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7053
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
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!E6819

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6774
ATIGA	2023	2023	0	AT!F6774
ATIGA	2024	2024	0	AT!G6774
ATIGA	2025	2025	0	AT!H6774
ATIGA	2026	2026	0	AT!I6774
ATIGA	2027	2027	0	AT!J6774
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6824
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6824
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6824
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6824
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6824
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6824
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6824
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6824
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6824
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6824
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6824
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6824
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6826
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6780
AIFTA	30/12/2022	2022	0	AI!F6782
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6782
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6782
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6782
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6782
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6782

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6802
VKFTA	2023	2023	0	VK!F6802
VKFTA	2024	2024	0	VK!G6802
VKFTA	2025	2025	0	VK!H6802
VKFTA	2026	2026	0	VK!I6802
VKFTA	2027	2027	0	VK!J6802
VCFTA	2022	2022	0	VC!D6855
VCFTA	2023	2023	0	VC!E6855
VCFTA	2024	2024	0	VC!F6855
VCFTA	2025	2025	0	VC!G6855
VCFTA	2026	2026	0	VC!H6855
VCFTA	2027	2027	0	VC!I6855
VN-EAEU	2022	2022	0	EAV!D6837
VN-EAEU	2023	2023	0	EAV!E6837
VN-EAEU	2024	2024	0	EAV!F6837
VN-EAEU	2025	2025	0	EAV!G6837
VN-EAEU	2026	2026	0	EAV!H6837
VN-EAEU	2027	2027	0	EAV!I6837
AHKFTA	2022	2022	0	AKH!D6845
AHKFTA	2023	2023	0	AKH!E6845
AHKFTA	2024	2024	0	AKH!F6845
AHKFTA	2025	2025	0	AKH!G6845
AHKFTA	2026	2026	0	AKH!H6845
AHKFTA	2027	2027	0	AKH!I6845
EVFTA	2022	2022	2,5	EV-NK!D6838
EVFTA	2023	2023	1,6	EV-NK!E6838

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F6838
EVFTA	2025	2025	0	EV-NK!G6838
EVFTA	2026	2026	0	EV-NK!H6838
EVFTA	2027	2027	0	EV-NK!I6838
UKVFTA	2022	2022	2,5	UKV!D6840
UKVFTA	2023	2023	1,6	UKV!E6840
UKVFTA	2024	2024	0,8	UKV!F6840
UKVFTA	2025	2025	0	UKV!G6840
UKVFTA	2026	2026	0	UKV!H6840
UKVFTA	2027	2027	0	UKV!I6840
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6805
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6805
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6805
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6805
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6805
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6805
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6805
RCEP A	2022	2022	0	RCEPT-A!D6839
RCEP A	2023	2023	0	RCEPT-A!E6839
RCEP A	2024	2024	0	RCEPT-A!F6839
RCEP A	2025	2025	0	RCEPT-A!G6839
RCEP A	2026	2026	0	RCEPT-A!H6839
RCEP A	2027	2027	0	RCEPT-A!I6839
RCEP B	2022	2022	0	B!D6839
RCEP B	2023	2023	0	B!E6839
RCEP B	2024	2024	0	B!F6839

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6839
RCEP B	2026	2026	0	B!H6839
RCEP B	2027	2027	0	B!I6839
RCEP C	2022	2022	0	C!D6839
RCEP C	2023	2023	0	C!E6839
RCEP C	2024	2024	0	C!F6839
RCEP C	2025	2025	0	C!G6839
RCEP C	2026	2026	0	C!H6839
RCEP C	2027	2027	0	C!I6839
RCEP D	2022	2022	0	D!D6839
RCEP D	2023	2023	0	D!E6839
RCEP D	2024	2024	0	D!F6839
RCEP D	2025	2025	0	D!G6839
RCEP D	2026	2026	0	D!H6839
RCEP D	2027	2027	0	D!I6839
RCEP E	2022	2022	0	E!D6842
RCEP E	2023	2023	0	E!E6842
RCEP E	2024	2024	0	E!F6842
RCEP E	2025	2025	0	E!G6842
RCEP E	2026	2026	0	E!H6842
RCEP E	2027	2027	0	E!I6842
RCEP F	2022	2022	0	F!D6839
RCEP F	2023	2023	0	F!E6839
RCEP F	2024	2024	0	F!F6839
RCEP F	2025	2025	0	F!G6839
RCEP F	2026	2026	0	F!H6839

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6839
VIFTA	2024	2024	5,3	VI!F6324
VIFTA	2025	2025	2.7	VI!G6324
VIFTA	2026	2026	0	VI!H6324
VIFTA	2027	2027	0	VI!I6324

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ		10/2024/TT-BXD	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
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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-003	YELLOW	Trade remedy exists for other origins	Anti-dumping: Một số sản phẩm ván sợi gỗ – applies to TH, CN (121/QĐ-BCT 2491/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered.	TR-11 · Áp thuế chống bán phá giá đối với Một số sản phẩm ván sợi gỗ (TH, CN)	121/QĐ-BCT 2491/QĐ-BCT	Keep evidence of true origin and actual producer.	Basis: HT + BT2026 item policy column (source); detailed scope not verified
DQ-001	GREEN	MFN rate present in the source	The MFN rate 8% for 4411.92.00 was checked against BT2026 (cell BT2026!N7053), 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)
SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ
Gỗ và SP chế biến từ gỗ khi XK phải có HS lâm sản hợp pháp (01/2024/TT-BNNPTNT M21)
Áp thuế CBPG Một số SP ván sợi gỗ (TH, CN) (121/QĐ-BCT-2026)

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.