Vietnam Tariff Intelligence

HS 4421.91.60 detail

HS code	4421.91.60
Description	Other articles of wood / - Other: / - - Of bamboo: / - - - Toothpicks
Unit	kg/chiếc
Generated	12/11/2026 13:43:12
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/44219160/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	0	0%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7146
Preferential (MFN)	0	0%	73/2025/NĐ-CP	2025-03-31	BT2026!N7146
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7146
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7146
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6923
ATIGA	2022	2022	0	AT!E6878

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6878
ATIGA	2024	2024	0	AT!G6878
ATIGA	2025	2025	0	AT!H6878
ATIGA	2026	2026	0	AT!I6878
ATIGA	2027	2027	0	AT!J6878
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6928
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6928
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6928
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6928
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6928
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6928
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E6928
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F6928
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6928
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6928
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6928
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6928
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6930
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6884
AIFTA	30/12/2022	2022	0	AI!F6886
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6886
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6886
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6886
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6886
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6886
VKFTA	2022	2022	0	VK!E6906

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F6906
VKFTA	2024	2024	0	VK!G6906
VKFTA	2025	2025	0	VK!H6906
VKFTA	2026	2026	0	VK!I6906
VKFTA	2027	2027	0	VK!J6906
VCFTA	2022	2022	11	VC!D6959
VCFTA	2023	2023	9	VC!E6959
VCFTA	2024	2024	6	VC!F6959
VCFTA	2025	2025	4	VC!G6959
VCFTA	2026	2026	2	VC!H6959
VCFTA	2027	2027	0	VC!I6959
VN-EAEU	2022	2022	6,8	EAV!D6941
VN-EAEU	2023	2023	4,5	EAV!E6941
VN-EAEU	2024	2024	2,3	EAV!F6941
VN-EAEU	2025	2025	0	EAV!G6941
VN-EAEU	2026	2026	0	EAV!H6941
VN-EAEU	2027	2027	0	EAV!I6941
AHKFTA	2022	2022	15	AKH!D6949
AHKFTA	2023	2023	10	AKH!E6949
AHKFTA	2024	2024	10	AKH!F6949
AHKFTA	2025	2025	5	AKH!G6949
AHKFTA	2026	2026	5	AKH!H6949
AHKFTA	2027	2027	0	AKH!I6949
EVFTA	2022	2022	12,5	EV-NK!D6942
EVFTA	2023	2023	8,3	EV-NK!E6942
EVFTA	2024	2024	4,1	EV-NK!F6942

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G6942
EVFTA	2026	2026	0	EV-NK!H6942
EVFTA	2027	2027	0	EV-NK!I6942
UKVFTA	2022	2022	12,5	UKV!D6943
UKVFTA	2023	2023	8,3	UKV!E6943
UKVFTA	2024	2024	4,1	UKV!F6943
UKVFTA	2025	2025	0	UKV!G6943
UKVFTA	2026	2026	0	UKV!H6943
UKVFTA	2027	2027	0	UKV!I6943
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6909
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6909
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6909
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6909
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6909
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6909
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6909
RCEP A	2022	2022	0	RCEPT-A!D6943
RCEP A	2023	2023	0	RCEPT-A!E6943
RCEP A	2024	2024	0	RCEPT-A!F6943
RCEP A	2025	2025	0	RCEPT-A!G6943
RCEP A	2026	2026	0	RCEPT-A!H6943
RCEP A	2027	2027	0	RCEPT-A!I6943
RCEP B	2022	2022	0	B!D6943
RCEP B	2023	2023	0	B!E6943
RCEP B	2024	2024	0	B!F6943
RCEP B	2025	2025	0	B!G6943

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H6943
RCEP B	2027	2027	0	B!I6943
RCEP C	2022	2022	0	C!D6943
RCEP C	2023	2023	0	C!E6943
RCEP C	2024	2024	0	C!F6943
RCEP C	2025	2025	0	C!G6943
RCEP C	2026	2026	0	C!H6943
RCEP C	2027	2027	0	C!I6943
RCEP D	2022	2022	0	D!D6943
RCEP D	2023	2023	0	D!E6943
RCEP D	2024	2024	0	D!F6943
RCEP D	2025	2025	0	D!G6943
RCEP D	2026	2026	0	D!H6943
RCEP D	2027	2027	0	D!I6943
RCEP E	2022	2022	0	E!D6946
RCEP E	2023	2023	0	E!E6946
RCEP E	2024	2024	0	E!F6946
RCEP E	2025	2025	0	E!G6946
RCEP E	2026	2026	0	E!H6946
RCEP E	2027	2027	0	E!I6946
RCEP F	2022	2022	0	F!D6943
RCEP F	2023	2023	0	F!E6943
RCEP F	2024	2024	0	F!F6943
RCEP F	2025	2025	0	F!G6943
RCEP F	2026	2026	0	F!H6943
RCEP F	2027	2027	0	F!I6943

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	22.5	VI!F6418
VIFTA	2025	2025	20	VI!G6418
VIFTA	2026	2026	17.5	VI!H6418
VIFTA	2027	2027	15	VI!I6418

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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
FTA-013	YELLOW	FTA rate not lower than MFN	VCFTA 2%, AHKFTA 5%, VIFTA 17.5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4421.91 has 8 lines; 4421.91.60 is distinguished from its siblings by: Toothpicks.	4421.91.10 Spools, cops and bobbins, sewing thread reels and the like; 4421.91.20 Match splints; 4421.91.30 Candy-sticks, ice-cream sticks and ice-cream spoons; 4421.91.40 Fans and handscreens, frames and handles therefor, and parts thereof; 4421.91.50 Prayer beads; 4421.91.70 Sticks of a kind used for making joss sticks	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 4421.91.60. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 4421.91.60 was checked against BT2026 (cell BT2026!N7146), basis 73/2025/NĐ-CP.		73/2025/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 tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
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)
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.