Vietnam Tariff Intelligence

HS 4421.99.40 detail

HS code	4421.99.40
Description	Other articles of wood / - Other: / - - Other: / - - - Candy-sticks, ice-cream sticks and ice-cream spoons
Unit	kg/chiếc
Generated	08/11/2026 12:27:10
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/44219940/

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!K7153
Preferential (MFN)	0	0%	73/2025/NĐ-CP	2025-03-31	BT2026!N7153
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7153
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7153
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
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
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
EVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/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!E6930
ATIGA	2022	2022	0	AT!E6885

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6885
ATIGA	2024	2024	0	AT!G6885
ATIGA	2025	2025	0	AT!H6885
ATIGA	2026	2026	0	AT!I6885
ATIGA	2027	2027	0	AT!J6885
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6935
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6935
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6935
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6935
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6935
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6935
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E6937
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F6937
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6937
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6937
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6937
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6937
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6937
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6891
AIFTA	30/12/2022	2022	0	AI!F6893
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6893
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6893
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6893
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6893
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6893
VKFTA	2022	2022	0	VK!E6913

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F6913
VKFTA	2024	2024	0	VK!G6913
VKFTA	2025	2025	0	VK!H6913
VKFTA	2026	2026	0	VK!I6913
VKFTA	2027	2027	0	VK!J6913
VCFTA	2022	2022	11	VC!D6968
VCFTA	2023	2023	9	VC!E6968
VCFTA	2024	2024	6	VC!F6968
VCFTA	2025	2025	4	VC!G6968
VCFTA	2026	2026	2	VC!H6968
VCFTA	2027	2027	0	VC!I6968
VN-EAEU	2022	2022	6,8	EAV!D6948
VN-EAEU	2023	2023	4,5	EAV!E6948
VN-EAEU	2024	2024	2,3	EAV!F6948
VN-EAEU	2025	2025	0	EAV!G6948
VN-EAEU	2026	2026	0	EAV!H6948
VN-EAEU	2027	2027	0	EAV!I6948
AHKFTA	2022	2022	15	AKH!D6956
AHKFTA	2023	2023	10	AKH!E6956
AHKFTA	2024	2024	10	AKH!F6956
AHKFTA	2025	2025	5	AKH!G6956
AHKFTA	2026	2026	5	AKH!H6956
AHKFTA	2027	2027	0	AKH!I6956
EVFTA	2022	2022	15,6	EV-NK!D6949
EVFTA	2023	2023	12,5	EV-NK!E6949
EVFTA	2024	2024	9,3	EV-NK!F6949

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	6,2	EV-NK!G6949
EVFTA	2026	2026	3,1	EV-NK!H6949
EVFTA	2027	2027	0	EV-NK!I6949
UKVFTA	2022	2022	15,6	UKV!D6950
UKVFTA	2023	2023	12,5	UKV!E6950
UKVFTA	2024	2024	9,3	UKV!F6950
UKVFTA	2025	2025	6,2	UKV!G6950
UKVFTA	2026	2026	3,1	UKV!H6950
UKVFTA	2027	2027	0	UKV!I6950
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6916
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6916
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6916
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6916
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6916
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6916
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6916
RCEP A	2022	2022	0	RCEPT-A!D6950
RCEP A	2023	2023	0	RCEPT-A!E6950
RCEP A	2024	2024	0	RCEPT-A!F6950
RCEP A	2025	2025	0	RCEPT-A!G6950
RCEP A	2026	2026	0	RCEPT-A!H6950
RCEP A	2027	2027	0	RCEPT-A!I6950
RCEP B	2022	2022	0	B!D6950
RCEP B	2023	2023	0	B!E6950
RCEP B	2024	2024	0	B!F6950
RCEP B	2025	2025	0	B!G6950

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H6950
RCEP B	2027	2027	0	B!I6950
RCEP C	2022	2022	0	C!D6950
RCEP C	2023	2023	0	C!E6950
RCEP C	2024	2024	0	C!F6950
RCEP C	2025	2025	0	C!G6950
RCEP C	2026	2026	0	C!H6950
RCEP C	2027	2027	0	C!I6950
RCEP D	2022	2022	0	D!D6950
RCEP D	2023	2023	0	D!E6950
RCEP D	2024	2024	0	D!F6950
RCEP D	2025	2025	0	D!G6950
RCEP D	2026	2026	0	D!H6950
RCEP D	2027	2027	0	D!I6950
RCEP E	2022	2022	0	E!D6953
RCEP E	2023	2023	0	E!E6953
RCEP E	2024	2024	0	E!F6953
RCEP E	2025	2025	0	E!G6953
RCEP E	2026	2026	0	E!H6953
RCEP E	2027	2027	0	E!I6953
RCEP F	2022	2022	0	F!D6950
RCEP F	2023	2023	0	F!E6950
RCEP F	2024	2024	0	F!F6950
RCEP F	2025	2025	0	F!G6950
RCEP F	2026	2026	0	F!H6950
RCEP F	2027	2027	0	F!I6950

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	22,5	VI!F6425
VIFTA	2025	2025	20	VI!G6425
VIFTA	2026	2026	17.5	VI!H6425
VIFTA	2027	2027	15	VI!I6425

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
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
FTA-013	YELLOW	FTA rate not lower than MFN	VCFTA 2%, EVFTA 3.1%, UKVFTA 3.1%, 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 4421.99 has 11 lines; 4421.99.40 is distinguished from its siblings by: Candy-sticks, ice-cream sticks and ice-cream spoons.	4421.99.10 Spools, cops and bobbins, sewing thread reels and the like; 4421.99.20 Match splints; 4421.99.30 Wooden pegs or pins for footwear; 4421.99.70 Fans and handscreens, frames and handles therefor, and parts thereof; 4421.99.80 Toothpicks; 4421.99.93 Prayer beads	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

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 4421.99.40. 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 4421.99.40 was checked against BT2026 (cell BT2026!N7153), 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)
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.