Vietnam Tariff Intelligence

HS 4406.91.00 detail

HS code	4406.91.00
Description	Railway or tramway sleepers (cross-ties) of wood / - Other: / - - Coniferous
Unit	m3/chiếc
Generated	01/11/2026 04:20:10
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/44069100/

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!K6915
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6915
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6915
Excise tax		No data			
Environmental tax		No data			
Export duty	20	20%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6915
CPTPP export rate	3,6; M: 5,4	3.6% · M: 5.4%	115/2022/NĐ-CP	2022-12-30	BT2026!CM6915
EVFTA export rate	7,2	7.2%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6915
UKVFTA export rate	7,2	7.2%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6915

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!E6676
ATIGA	2022	2022	0	AT!E6631

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6631
ATIGA	2024	2024	0	AT!G6631
ATIGA	2025	2025	0	AT!H6631
ATIGA	2026	2026	0	AT!I6631
ATIGA	2027	2027	0	AT!J6631
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6681
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6681
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6681
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6681
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6681
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6681
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6681
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6681
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6681
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6681
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6681
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6681
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6683
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6637
AIFTA	30/12/2022	2022	0	AI!F6639
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6639
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6639
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6639
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6639
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6639
VKFTA	2022	2022	0	VK!E6659

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F6659
VKFTA	2024	2024	0	VK!G6659
VKFTA	2025	2025	0	VK!H6659
VKFTA	2026	2026	0	VK!I6659
VKFTA	2027	2027	0	VK!J6659
VCFTA	2022	2022	0	VC!D6712
VCFTA	2023	2023	0	VC!E6712
VCFTA	2024	2024	0	VC!F6712
VCFTA	2025	2025	0	VC!G6712
VCFTA	2026	2026	0	VC!H6712
VCFTA	2027	2027	0	VC!I6712
VN-EAEU	2022	2022	0	EAV!D6694
VN-EAEU	2023	2023	0	EAV!E6694
VN-EAEU	2024	2024	0	EAV!F6694
VN-EAEU	2025	2025	0	EAV!G6694
VN-EAEU	2026	2026	0	EAV!H6694
VN-EAEU	2027	2027	0	EAV!I6694
AHKFTA	2022	2022	0	AKH!D6702
AHKFTA	2023	2023	0	AKH!E6702
AHKFTA	2024	2024	0	AKH!F6702
AHKFTA	2025	2025	0	AKH!G6702
AHKFTA	2026	2026	0	AKH!H6702
AHKFTA	2027	2027	0	AKH!I6702
EVFTA	2022	2022	0	EV-NK!D6695
EVFTA	2023	2023	0	EV-NK!E6695
EVFTA	2024	2024	0	EV-NK!F6695

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G6695
EVFTA	2026	2026	0	EV-NK!H6695
EVFTA	2027	2027	0	EV-NK!I6695
UKVFTA	2022	2022	0	UKV!D6697
UKVFTA	2023	2023	0	UKV!E6697
UKVFTA	2024	2024	0	UKV!F6697
UKVFTA	2025	2025	0	UKV!G6697
UKVFTA	2026	2026	0	UKV!H6697
UKVFTA	2027	2027	0	UKV!I6697
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6662
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6662
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6662
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6662
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6662
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6662
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6662
RCEP A	2022	2022	0	RCEPT-A!D6696
RCEP A	2023	2023	0	RCEPT-A!E6696
RCEP A	2024	2024	0	RCEPT-A!F6696
RCEP A	2025	2025	0	RCEPT-A!G6696
RCEP A	2026	2026	0	RCEPT-A!H6696
RCEP A	2027	2027	0	RCEPT-A!I6696
RCEP B	2022	2022	0	B!D6696
RCEP B	2023	2023	0	B!E6696
RCEP B	2024	2024	0	B!F6696
RCEP B	2025	2025	0	B!G6696

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H6696
RCEP B	2027	2027	0	B!I6696
RCEP C	2022	2022	0	C!D6696
RCEP C	2023	2023	0	C!E6696
RCEP C	2024	2024	0	C!F6696
RCEP C	2025	2025	0	C!G6696
RCEP C	2026	2026	0	C!H6696
RCEP C	2027	2027	0	C!I6696
RCEP D	2022	2022	0	D!D6696
RCEP D	2023	2023	0	D!E6696
RCEP D	2024	2024	0	D!F6696
RCEP D	2025	2025	0	D!G6696
RCEP D	2026	2026	0	D!H6696
RCEP D	2027	2027	0	D!I6696
RCEP E	2022	2022	0	E!D6699
RCEP E	2023	2023	0	E!E6699
RCEP E	2024	2024	0	E!F6699
RCEP E	2025	2025	0	E!G6699
RCEP E	2026	2026	0	E!H6699
RCEP E	2027	2027	0	E!I6699
RCEP F	2022	2022	0	F!D6696
RCEP F	2023	2023	0	F!E6696
RCEP F	2024	2024	0	F!F6696
RCEP F	2025	2025	0	F!G6696
RCEP F	2026	2026	0	F!H6696
RCEP F	2027	2027	0	F!I6696

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F6186
VIFTA	2025	2025	0	VI!G6186
VIFTA	2026	2026	0	VI!H6186
VIFTA	2027	2027	0	VI!I6186

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
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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 4406.91.00. 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 4406.91.00 was checked against BT2026 (cell BT2026!N6915), 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.