Vietnam Tariff Intelligence

HS 4407.91.20 detail

HS code	4407.91.20
Description	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm / - Other: / - - Of oak (Quercus spp.): / - - - Sawn lengthwise, not further worked
Unit	m3
Generated	09/11/2026 11:59:38
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/44079120/

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!K6997
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6997
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6997
Excise tax		No data			
Environmental tax		No data			
Export duty	25	25%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6997
CPTPP export rate	5/3,6; M: 5/5,4	5/3,6; M: 5/5,4	115/2022/NĐ-CP	2022-12-30	BT2026!CM6997
EVFTA export rate	5/7,2	5 / 7,2 (several rates)	116/2022/NĐ-CP	2022-12-30	BT2026!CP6997
UKVFTA export rate	5/7,2	5 / 7,2 (several rates)	117/2022/NĐ-CP	2022-12-30	BT2026!CS6997

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!E6759

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6714
ATIGA	2023	2023	0	AT!F6714
ATIGA	2024	2024	0	AT!G6714
ATIGA	2025	2025	0	AT!H6714
ATIGA	2026	2026	0	AT!I6714
ATIGA	2027	2027	0	AT!J6714
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6764
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6764
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6764
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6764
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6764
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6764
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6764
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6764
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6764
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6764
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6764
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6764
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6766
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6720
AIFTA	30/12/2022	2022	0	AI!F6722
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6722
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6722
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6722
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6722
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6722

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6742
VKFTA	2023	2023	0	VK!F6742
VKFTA	2024	2024	0	VK!G6742
VKFTA	2025	2025	0	VK!H6742
VKFTA	2026	2026	0	VK!I6742
VKFTA	2027	2027	0	VK!J6742
VCFTA	2022	2022	0	VC!D6795
VCFTA	2023	2023	0	VC!E6795
VCFTA	2024	2024	0	VC!F6795
VCFTA	2025	2025	0	VC!G6795
VCFTA	2026	2026	0	VC!H6795
VCFTA	2027	2027	0	VC!I6795
VN-EAEU	2022	2022	0	EAV!D6777
VN-EAEU	2023	2023	0	EAV!E6777
VN-EAEU	2024	2024	0	EAV!F6777
VN-EAEU	2025	2025	0	EAV!G6777
VN-EAEU	2026	2026	0	EAV!H6777
VN-EAEU	2027	2027	0	EAV!I6777
AHKFTA	2022	2022	0	AKH!D6785
AHKFTA	2023	2023	0	AKH!E6785
AHKFTA	2024	2024	0	AKH!F6785
AHKFTA	2025	2025	0	AKH!G6785
AHKFTA	2026	2026	0	AKH!H6785
AHKFTA	2027	2027	0	AKH!I6785
EVFTA	2022	2022	0	EV-NK!D6778
EVFTA	2023	2023	0	EV-NK!E6778

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6778
EVFTA	2025	2025	0	EV-NK!G6778
EVFTA	2026	2026	0	EV-NK!H6778
EVFTA	2027	2027	0	EV-NK!I6778
UKVFTA	2022	2022	0	UKV!D6780
UKVFTA	2023	2023	0	UKV!E6780
UKVFTA	2024	2024	0	UKV!F6780
UKVFTA	2025	2025	0	UKV!G6780
UKVFTA	2026	2026	0	UKV!H6780
UKVFTA	2027	2027	0	UKV!I6780
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6745
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6745
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6745
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6745
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6745
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6745
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6745
RCEP A	2022	2022	0	RCEPT-A!D6779
RCEP A	2023	2023	0	RCEPT-A!E6779
RCEP A	2024	2024	0	RCEPT-A!F6779
RCEP A	2025	2025	0	RCEPT-A!G6779
RCEP A	2026	2026	0	RCEPT-A!H6779
RCEP A	2027	2027	0	RCEPT-A!I6779
RCEP B	2022	2022	0	B!D6779
RCEP B	2023	2023	0	B!E6779
RCEP B	2024	2024	0	B!F6779

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6779
RCEP B	2026	2026	0	B!H6779
RCEP B	2027	2027	0	B!I6779
RCEP C	2022	2022	0	C!D6779
RCEP C	2023	2023	0	C!E6779
RCEP C	2024	2024	0	C!F6779
RCEP C	2025	2025	0	C!G6779
RCEP C	2026	2026	0	C!H6779
RCEP C	2027	2027	0	C!I6779
RCEP D	2022	2022	0	D!D6779
RCEP D	2023	2023	0	D!E6779
RCEP D	2024	2024	0	D!F6779
RCEP D	2025	2025	0	D!G6779
RCEP D	2026	2026	0	D!H6779
RCEP D	2027	2027	0	D!I6779
RCEP E	2022	2022	0	E!D6782
RCEP E	2023	2023	0	E!E6782
RCEP E	2024	2024	0	E!F6782
RCEP E	2025	2025	0	E!G6782
RCEP E	2026	2026	0	E!H6782
RCEP E	2027	2027	0	E!I6782
RCEP F	2022	2022	0	F!D6779
RCEP F	2023	2023	0	F!E6779
RCEP F	2024	2024	0	F!F6779
RCEP F	2025	2025	0	F!G6779
RCEP F	2026	2026	0	F!H6779

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6779
VIFTA	2024	2024	0	VI!F6268
VIFTA	2025	2025	0	VI!G6268
VIFTA	2026	2026	0	VI!H6268
VIFTA	2027	2027	0	VI!I6268

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-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4407.91 has 3 lines; 4407.91.20 is distinguished from its siblings by: Sawn lengthwise, not further worked.	4407.91.30 Planed, sanded or end-jointed; 4407.91.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4407.91.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4407.91.20	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 4407.91.20. 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 4407.91.20 was checked against BT2026 (cell BT2026!N6997), 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)

Item policy
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)
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.