Vietnam Tariff Intelligence

HS 4421.10.00 detail

HS code	4421.10.00
Description	Other articles of wood / - Clothes hangers
Unit	kg/chiếc
Generated	03/11/2026 14:52:59
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/44211000/

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!K7137
Preferential (MFN)	0	0%	73/2025/NĐ-CP	2025-03-31	BT2026!N7137
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7137
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7137
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
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
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
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	25	25%	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!E6914
ATIGA	2022	2022	0	AT!E6869

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6869
ATIGA	2024	2024	0	AT!G6869
ATIGA	2025	2025	0	AT!H6869
ATIGA	2026	2026	0	AT!I6869
ATIGA	2027	2027	0	AT!J6869
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6919
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6919
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6919
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6919
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6919
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6919
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E6919
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F6919
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6919
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6919
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6919
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6919
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6921
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6875
AIFTA	30/12/2022	2022	0	AI!F6877
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6877
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6877
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6877
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6877
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6877
VKFTA	2022	2022	0	VK!E6897

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F6897
VKFTA	2024	2024	0	VK!G6897
VKFTA	2025	2025	0	VK!H6897
VKFTA	2026	2026	0	VK!I6897
VKFTA	2027	2027	0	VK!J6897
VCFTA	2022	2022	6	VC!D6950
VCFTA	2023	2023	3	VC!E6950
VCFTA	2024	2024	0	VC!F6950
VCFTA	2025	2025	0	VC!G6950
VCFTA	2026	2026	0	VC!H6950
VCFTA	2027	2027	0	VC!I6950
VN-EAEU	2022	2022	6,8	EAV!D6932
VN-EAEU	2023	2023	4,5	EAV!E6932
VN-EAEU	2024	2024	2,3	EAV!F6932
VN-EAEU	2025	2025	0	EAV!G6932
VN-EAEU	2026	2026	0	EAV!H6932
VN-EAEU	2027	2027	0	EAV!I6932
AHKFTA	2022	2022	25	AKH!D6940
AHKFTA	2023	2023	25	AKH!E6940
AHKFTA	2024	2024	25	AKH!F6940
AHKFTA	2025	2025	25	AKH!G6940
AHKFTA	2026	2026	25	AKH!H6940
AHKFTA	2027	2027	25	AKH!I6940
EVFTA	2022	2022	15,6	EV-NK!D6933
EVFTA	2023	2023	12,5	EV-NK!E6933
EVFTA	2024	2024	9,3	EV-NK!F6933

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	6,2	EV-NK!G6933
EVFTA	2026	2026	3,1	EV-NK!H6933
EVFTA	2027	2027	0	EV-NK!I6933
UKVFTA	2022	2022	15,6	UKV!D6934
UKVFTA	2023	2023	12,5	UKV!E6934
UKVFTA	2024	2024	9,3	UKV!F6934
UKVFTA	2025	2025	6,2	UKV!G6934
UKVFTA	2026	2026	3,1	UKV!H6934
UKVFTA	2027	2027	0	UKV!I6934
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6900
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6900
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6900
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6900
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6900
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6900
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6900
RCEP A	2022	2022	0	RCEPT-A!D6934
RCEP A	2023	2023	0	RCEPT-A!E6934
RCEP A	2024	2024	0	RCEPT-A!F6934
RCEP A	2025	2025	0	RCEPT-A!G6934
RCEP A	2026	2026	0	RCEPT-A!H6934
RCEP A	2027	2027	0	RCEPT-A!I6934
RCEP B	2022	2022	0	B!D6934
RCEP B	2023	2023	0	B!E6934
RCEP B	2024	2024	0	B!F6934
RCEP B	2025	2025	0	B!G6934

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H6934
RCEP B	2027	2027	0	B!I6934
RCEP C	2022	2022	0	C!D6934
RCEP C	2023	2023	0	C!E6934
RCEP C	2024	2024	0	C!F6934
RCEP C	2025	2025	0	C!G6934
RCEP C	2026	2026	0	C!H6934
RCEP C	2027	2027	0	C!I6934
RCEP D	2022	2022	0	D!D6934
RCEP D	2023	2023	0	D!E6934
RCEP D	2024	2024	0	D!F6934
RCEP D	2025	2025	0	D!G6934
RCEP D	2026	2026	0	D!H6934
RCEP D	2027	2027	0	D!I6934
RCEP E	2022	2022	0	E!D6937
RCEP E	2023	2023	0	E!E6937
RCEP E	2024	2024	0	E!F6937
RCEP E	2025	2025	0	E!G6937
RCEP E	2026	2026	0	E!H6937
RCEP E	2027	2027	0	E!I6937
RCEP F	2022	2022	0	F!D6934
RCEP F	2023	2023	0	F!E6934
RCEP F	2024	2024	0	F!F6934
RCEP F	2025	2025	0	F!G6934
RCEP F	2026	2026	0	F!H6934
RCEP F	2027	2027	0	F!I6934

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	22.5	VI!F6409
VIFTA	2025	2025	20	VI!G6409
VIFTA	2026	2026	17.5	VI!H6409
VIFTA	2027	2027	15	VI!I6409

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
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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	EVFTA 3.1%, UKVFTA 3.1%, AHKFTA 25%, 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
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 4421.10.00. 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 4421.10.00 was checked against BT2026 (cell BT2026!N7137), 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.