

HS 4417.00.10 detail

HS code	4417.00.10
Description	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood / - Boot or shoe lasts
Unit	kg/chiếc/ đôi
Generated	01/11/2026 20:14:09
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/44170010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7090
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7090
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7090
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7090
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-MM, CN)	0% (except MM, CN)	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
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
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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6863
ATIGA	2022	2022	0	AT!E6818
ATIGA	2023	2023	0	AT!F6818
ATIGA	2024	2024	0	AT!G6818
ATIGA	2025	2025	0	AT!H6818
ATIGA	2026	2026	0	AT!I6818
ATIGA	2027	2027	0	AT!J6818
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E6868
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6868
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6868

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6868
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6868
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6868
VJEPa	30/12/2022 - 31/3/2023	2022	2.5	VJ!E6868
VJEPa	01/4/2023 - 31/3/2024	2023	1	VJ!F6868
VJEPa	01/4/2024 - 31/3/2025	2024	0	VJ!G6868
VJEPa	01/4/2025 - 31/3/2026	2025	0	VJ!H6868
VJEPa	01/4/2026 - 31/3/2027	2026	0	VJ!I6868
VJEPa	01/4/2027 - 31/3/2028	2027	0	VJ!J6868
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6870
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6824
AIFTA	30/12/2022	2022	0	AI!F6826
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6826
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6826
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6826
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6826
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6826
VKFTA	2022	2022	0	VK!E6846
VKFTA	2023	2023	0	VK!F6846
VKFTA	2024	2024	0	VK!G6846
VKFTA	2025	2025	0	VK!H6846
VKFTA	2026	2026	0	VK!I6846
VKFTA	2027	2027	0	VK!J6846
VCFTA	2022	2022	4	VC!D6899
VCFTA	2023	2023	2	VC!E6899
VCFTA	2024	2024	0	VC!F6899

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6899
VCFTA	2026	2026	0	VC!H6899
VCFTA	2027	2027	0	VC!I6899
VN-EAEU	2022	2022	5,5	EAV!D6881
VN-EAEU	2023	2023	3,6	EAV!E6881
VN-EAEU	2024	2024	1,8	EAV!F6881
VN-EAEU	2025	2025	0	EAV!G6881
VN-EAEU	2026	2026	0	EAV!H6881
VN-EAEU	2027	2027	0	EAV!I6881
AHKFTA	2022	2022	*	AKH!D6889
AHKFTA	2023	2023	*	AKH!E6889
AHKFTA	2024	2024	*	AKH!F6889
AHKFTA	2025	2025	*	AKH!G6889
AHKFTA	2026	2026	*	AKH!H6889
AHKFTA	2027	2027	*	AKH!I6889
EVFTA	2022	2022	12,5	EV-NK!D6882
EVFTA	2023	2023	10	EV-NK!E6882
EVFTA	2024	2024	7,5	EV-NK!F6882
EVFTA	2025	2025	5	EV-NK!G6882
EVFTA	2026	2026	2,5	EV-NK!H6882
EVFTA	2027	2027	0	EV-NK!I6882
UKVFTA	2022	2022	12,5	UKV!D6883
UKVFTA	2023	2023	10	UKV!E6883
UKVFTA	2024	2024	7,5	UKV!F6883
UKVFTA	2025	2025	5	UKV!G6883
UKVFTA	2026	2026	2,5	UKV!H6883

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6883
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6849
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6849
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6849
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6849
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6849
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6849
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6849
RCEP A	2022	2022	19	RCEPT-A!D6883
RCEP A	2023	2023	18	RCEPT-A!E6883
RCEP A	2024	2024	17	RCEPT-A!F6883
RCEP A	2025	2025	16	RCEPT-A!G6883
RCEP A	2026	2026	15	RCEPT-A!H6883
RCEP A	2027	2027	14	RCEPT-A!I6883
RCEP B	2022	2022	20	B!D6883
RCEP B	2023	2023	20	B!E6883
RCEP B	2024	2024	20	B!F6883
RCEP B	2025	2025	20	B!G6883
RCEP B	2026	2026	20	B!H6883
RCEP B	2027	2027	20	B!I6883
RCEP C	2022	2022	*	C!D6883
RCEP C	2023	2023	*	C!E6883
RCEP C	2024	2024	*	C!F6883
RCEP C	2025	2025	*	C!G6883
RCEP C	2026	2026	*	C!H6883
RCEP C	2027	2027	*	C!I6883

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D6883
RCEP D	2023	2023	20	D!E6883
RCEP D	2024	2024	20	D!F6883
RCEP D	2025	2025	20	D!G6883
RCEP D	2026	2026	20	D!H6883
RCEP D	2027	2027	20	D!I6883
RCEP E	2022	2022	20	E!D6886
RCEP E	2023	2023	20	E!E6886
RCEP E	2024	2024	20	E!F6886
RCEP E	2025	2025	20	E!G6886
RCEP E	2026	2026	20	E!H6886
RCEP E	2027	2027	20	E!I6886
RCEP F	2022	2022	20	F!D6883
RCEP F	2023	2023	20	F!E6883
RCEP F	2024	2024	20	F!F6883
RCEP F	2025	2025	20	F!G6883
RCEP F	2026	2026	20	F!H6883
RCEP F	2027	2027	20	F!I6883
VIFTA	2024	2024	18	VI!F6362
VIFTA	2025	2025	16	VI!G6362
VIFTA	2026	2026	14	VI!H6362
VIFTA	2027	2027	12	VI!I6362

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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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
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	RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 4417.00 has 2 lines; 4417.00.10 is distinguished from its siblings by: Boot or shoe lasts.	4417.00.90 Other	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 4417.00.10. 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 20% for 4417.00.10 was checked against BT2026 (cell BT2026!N7090), 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
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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)
Gỗ và SP chế biến từ gỗ khi XK phải có HS lâm sản hợp pháp (01/2024/TT-BNNPTNT M21)
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.