Vietnam Tariff Intelligence

HS 4415.20.00 detail

HS code	4415.20.00
Description	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood / - Pallets, box pallets and other load boards; pallet collars
Unit	chiếc
Generated	09/11/2026 07:48:27
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://www.vietnamtariff.com/hs-code/44152000/

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!K7085
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7085
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7085
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ7085
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 (-CN)	0% (except 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!E6856
ATIGA	2022	2022	0	AT!E6811
ATIGA	2023	2023	0	AT!F6811
ATIGA	2024	2024	0	AT!G6811
ATIGA	2025	2025	0	AT!H6811
ATIGA	2026	2026	0	AT!I6811
ATIGA	2027	2027	0	AT!J6811
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E6861
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6861
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6861

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6861
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6861
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6861
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6861
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6861
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6861
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6861
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6861
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6861
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6863
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6817
AIFTA	30/12/2022	2022	0	AI!F6819
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6819
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6819
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6819
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6819
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6819
VKFTA	2022	2022	0	VK!E6839
VKFTA	2023	2023	0	VK!F6839
VKFTA	2024	2024	0	VK!G6839
VKFTA	2025	2025	0	VK!H6839
VKFTA	2026	2026	0	VK!I6839
VKFTA	2027	2027	0	VK!J6839
VCFTA	2022	2022	0	VC!D6892
VCFTA	2023	2023	0	VC!E6892
VCFTA	2024	2024	0	VC!F6892

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6892
VCFTA	2026	2026	0	VC!H6892
VCFTA	2027	2027	0	VC!I6892
VN-EAEU	2022	2022	5,5	EAV!D6874
VN-EAEU	2023	2023	3,6	EAV!E6874
VN-EAEU	2024	2024	1,8	EAV!F6874
VN-EAEU	2025	2025	0	EAV!G6874
VN-EAEU	2026	2026	0	EAV!H6874
VN-EAEU	2027	2027	0	EAV!I6874
AHKFTA	2022	2022	*	AKH!D6882
AHKFTA	2023	2023	*	AKH!E6882
AHKFTA	2024	2024	*	AKH!F6882
AHKFTA	2025	2025	*	AKH!G6882
AHKFTA	2026	2026	*	AKH!H6882
AHKFTA	2027	2027	*	AKH!I6882
EVFTA	2022	2022	12,5	EV-NK!D6875
EVFTA	2023	2023	10	EV-NK!E6875
EVFTA	2024	2024	7,5	EV-NK!F6875
EVFTA	2025	2025	5	EV-NK!G6875
EVFTA	2026	2026	2,5	EV-NK!H6875
EVFTA	2027	2027	0	EV-NK!I6875
UKVFTA	2022	2022	12,5	UKV!D6876
UKVFTA	2023	2023	10	UKV!E6876
UKVFTA	2024	2024	7,5	UKV!F6876
UKVFTA	2025	2025	5	UKV!G6876
UKVFTA	2026	2026	2,5	UKV!H6876

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6876
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6842
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6842
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6842
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6842
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6842
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6842
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6842
RCEP A	2022	2022	19	RCEPT-A!D6876
RCEP A	2023	2023	18	RCEPT-A!E6876
RCEP A	2024	2024	17	RCEPT-A!F6876
RCEP A	2025	2025	16	RCEPT-A!G6876
RCEP A	2026	2026	15	RCEPT-A!H6876
RCEP A	2027	2027	14	RCEPT-A!I6876
RCEP B	2022	2022	20	B!D6876
RCEP B	2023	2023	20	B!E6876
RCEP B	2024	2024	20	B!F6876
RCEP B	2025	2025	20	B!G6876
RCEP B	2026	2026	20	B!H6876
RCEP B	2027	2027	20	B!I6876
RCEP C	2022	2022	*	C!D6876
RCEP C	2023	2023	*	C!E6876
RCEP C	2024	2024	*	C!F6876
RCEP C	2025	2025	*	C!G6876
RCEP C	2026	2026	*	C!H6876
RCEP C	2027	2027	*	C!I6876

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D6876
RCEP D	2023	2023	20	D!E6876
RCEP D	2024	2024	20	D!F6876
RCEP D	2025	2025	20	D!G6876
RCEP D	2026	2026	20	D!H6876
RCEP D	2027	2027	20	D!I6876
RCEP E	2022	2022	20	E!D6879
RCEP E	2023	2023	20	E!E6879
RCEP E	2024	2024	20	E!F6879
RCEP E	2025	2025	20	E!G6879
RCEP E	2026	2026	20	E!H6879
RCEP E	2027	2027	20	E!I6879
RCEP F	2022	2022	20	F!D6876
RCEP F	2023	2023	20	F!E6876
RCEP F	2024	2024	20	F!F6876
RCEP F	2025	2025	20	F!G6876
RCEP F	2026	2026	20	F!H6876
RCEP F	2027	2027	20	F!I6876
VIFTA	2024	2024	18	VI!F6357
VIFTA	2025	2025	16	VI!G6357
VIFTA	2026	2026	14	VI!H6357
VIFTA	2027	2027	12	VI!I6357

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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): 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
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 4415.20.00. 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 20% for 4415.20.00 was checked against BT2026 (cell BT2026!N7085), 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)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)
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.