Vietnam Tariff Intelligence

Detalle del SA 4102.21.00

Código SA	4102.21.00
Descripción	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter / - Without wool on: / - - Pickled
Unidad	kg/m/m2
Generado	04/11/2026 04:50:32
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/41022100/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6620
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6620
IVA	*/5/8/10	* / 5 / 8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6620
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	5	5%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6620
Arancel de exportación CPTPP	0	0%	115/2022/NĐ-CP	2022-12-30	BT2026!CM6620
Arancel de exportación EVFTA	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6620
Arancel de exportación UKVFTA	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6620

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
VN-EAEU	*	* no elegible	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6418
ATIGA	2022	2022	0	AT!E6373
ATIGA	2023	2023	0	AT!F6373
ATIGA	2024	2024	0	AT!G6373
ATIGA	2025	2025	0	AT!H6373
ATIGA	2026	2026	0	AT!I6373
ATIGA	2027	2027	0	AT!J6373
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6423
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6423
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6423
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6423

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6423
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6423
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6421
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6421
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6421
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6421
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6421
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6421
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6425
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6379
AIFTA	30/12/2022	2022	0	AI!F6381
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6381
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6381
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6381
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6381
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6381
VKFTA	2022	2022	0	VK!E6401
VKFTA	2023	2023	0	VK!F6401
VKFTA	2024	2024	0	VK!G6401
VKFTA	2025	2025	0	VK!H6401
VKFTA	2026	2026	0	VK!I6401
VKFTA	2027	2027	0	VK!J6401
VCFTA	2022	2022	0	VC!D6454
VCFTA	2023	2023	0	VC!E6454
VCFTA	2024	2024	0	VC!F6454
VCFTA	2025	2025	0	VC!G6454

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H6454
VCFTA	2027	2027	0	VC!I6454
VN-EAEU	2022	2022	*	EAV!D6436
VN-EAEU	2023	2023	*	EAV!E6436
VN-EAEU	2024	2024	*	EAV!F6436
VN-EAEU	2025	2025	*	EAV!G6436
VN-EAEU	2026	2026	*	EAV!H6436
VN-EAEU	2027	2027	*	EAV!I6436
AHKFTA	2022	2022	0	AKH!D6444
AHKFTA	2023	2023	0	AKH!E6444
AHKFTA	2024	2024	0	AKH!F6444
AHKFTA	2025	2025	0	AKH!G6444
AHKFTA	2026	2026	0	AKH!H6444
AHKFTA	2027	2027	0	AKH!I6444
EVFTA	2022	2022	0	EV-NK!D6437
EVFTA	2023	2023	0	EV-NK!E6437
EVFTA	2024	2024	0	EV-NK!F6437
EVFTA	2025	2025	0	EV-NK!G6437
EVFTA	2026	2026	0	EV-NK!H6437
EVFTA	2027	2027	0	EV-NK!I6437
UKVFTA	2022	2022	0	UKV!D6439
UKVFTA	2023	2023	0	UKV!E6439
UKVFTA	2024	2024	0	UKV!F6439
UKVFTA	2025	2025	0	UKV!G6439
UKVFTA	2026	2026	0	UKV!H6439
UKVFTA	2027	2027	0	UKV!I6439

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6403
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6403
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6403
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6403
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6403
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6403
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6403
RCEP A	2022	2022	0	RCEPT-A!D6436
RCEP A	2023	2023	0	RCEPT-A!E6436
RCEP A	2024	2024	0	RCEPT-A!F6436
RCEP A	2025	2025	0	RCEPT-A!G6436
RCEP A	2026	2026	0	RCEPT-A!H6436
RCEP A	2027	2027	0	RCEPT-A!I6436
RCEP B	2022	2022	0	B!D6436
RCEP B	2023	2023	0	B!E6436
RCEP B	2024	2024	0	B!F6436
RCEP B	2025	2025	0	B!G6436
RCEP B	2026	2026	0	B!H6436
RCEP B	2027	2027	0	B!I6436
RCEP C	2022	2022	0	C!D6436
RCEP C	2023	2023	0	C!E6436
RCEP C	2024	2024	0	C!F6436
RCEP C	2025	2025	0	C!G6436
RCEP C	2026	2026	0	C!H6436
RCEP C	2027	2027	0	C!I6436
RCEP D	2022	2022	0	D!D6436

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E6436
RCEP D	2024	2024	0	D!F6436
RCEP D	2025	2025	0	D!G6436
RCEP D	2026	2026	0	D!H6436
RCEP D	2027	2027	0	D!I6436
RCEP E	2022	2022	0	E!D6439
RCEP E	2023	2023	0	E!E6439
RCEP E	2024	2024	0	E!F6439
RCEP E	2025	2025	0	E!G6439
RCEP E	2026	2026	0	E!H6439
RCEP E	2027	2027	0	E!I6439
RCEP F	2022	2022	0	F!D6436
RCEP F	2023	2023	0	F!E6436
RCEP F	2024	2024	0	F!F6436
RCEP F	2025	2025	0	F!G6436
RCEP F	2026	2026	0	F!H6436
RCEP F	2027	2027	0	F!I6436
VIFTA	2024	2024	0	VI!F5950
VIFTA	2025	2025	0	VI!G5950
VIFTA	2026	2026	0	VI!H5950
VIFTA	2027	2027	0	VI!I5950

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
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.	No verificado – requiere comprobación
TAX-001	YELLOW	Several VAT rates	The VAT column shows "*/5/8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4102.21.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 4102.21.00 was checked against BT2026 (cell BT2026!N6620), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
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 động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)
Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.