Vietnam Tariff Intelligence

Detalle del SA 4104.11.90

Código SA	4104.11.90
Descripción	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared / - In the wet state (including wet-blue): / - - Full grains, unsplit; grain splits: / - - - Other
Unidad	kg/m/m2
Generado	10/11/2026 19:36:16
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/41041190/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	4.5	4,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6630
Preferencial (NMF)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6630
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6630
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6630
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

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-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
VNCU	0	0%	Arancel consolidado BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	2.1	2,1%	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

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6430
ATIGA	2022	2022	0	AT!E6385
ATIGA	2023	2023	0	AT!F6385
ATIGA	2024	2024	0	AT!G6385
ATIGA	2025	2025	0	AT!H6385
ATIGA	2026	2026	0	AT!I6385
ATIGA	2027	2027	0	AT!J6385
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6435
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6435
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6435
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6435

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6435
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6435
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6433
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6433
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6433
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6433
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6433
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6433
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6437
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6391
AIFTA	30/12/2022	2022	0	AI!F6393
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6393
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6393
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6393
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6393
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6393
VKFTA	2022	2022	0	VK!E6413
VKFTA	2023	2023	0	VK!F6413
VKFTA	2024	2024	0	VK!G6413
VKFTA	2025	2025	0	VK!H6413
VKFTA	2026	2026	0	VK!I6413
VKFTA	2027	2027	0	VK!J6413
VCFTA	2022	2022	0	VC!D6466
VCFTA	2023	2023	0	VC!E6466
VCFTA	2024	2024	0	VC!F6466
VCFTA	2025	2025	0	VC!G6466

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H6466
VCFTA	2027	2027	0	VC!I6466
VN-EAEU	2022	2022	0	EAV!D6448
VN-EAEU	2023	2023	0	EAV!E6448
VN-EAEU	2024	2024	0	EAV!F6448
VN-EAEU	2025	2025	0	EAV!G6448
VN-EAEU	2026	2026	0	EAV!H6448
VN-EAEU	2027	2027	0	EAV!I6448
VNCU	2022	2022	0	VNCU!D829
VNCU	2023 - 2027		0	VNCU!E829
AHKFTA	2022	2022	0	AKH!D6456
AHKFTA	2023	2023	0	AKH!E6456
AHKFTA	2024	2024	0	AKH!F6456
AHKFTA	2025	2025	0	AKH!G6456
AHKFTA	2026	2026	0	AKH!H6456
AHKFTA	2027	2027	0	AKH!I6456
EVFTA	2022	2022	0	EV-NK!D6449
EVFTA	2023	2023	0	EV-NK!E6449
EVFTA	2024	2024	0	EV-NK!F6449
EVFTA	2025	2025	0	EV-NK!G6449
EVFTA	2026	2026	0	EV-NK!H6449
EVFTA	2027	2027	0	EV-NK!I6449
UKVFTA	2022	2022	0	UKV!D6451
UKVFTA	2023	2023	0	UKV!E6451
UKVFTA	2024	2024	0	UKV!F6451
UKVFTA	2025	2025	0	UKV!G6451

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2026	2026	0	UKV!H6451
UKVFTA	2027	2027	0	UKV!I6451
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6415
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6415
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6415
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6415
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6415
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6415
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6415
RCEP A	2022	2022	0	RCEPT-A!D6448
RCEP A	2023	2023	0	RCEPT-A!E6448
RCEP A	2024	2024	0	RCEPT-A!F6448
RCEP A	2025	2025	0	RCEPT-A!G6448
RCEP A	2026	2026	0	RCEPT-A!H6448
RCEP A	2027	2027	0	RCEPT-A!I6448
RCEP B	2022	2022	0	B!D6448
RCEP B	2023	2023	0	B!E6448
RCEP B	2024	2024	0	B!F6448
RCEP B	2025	2025	0	B!G6448
RCEP B	2026	2026	0	B!H6448
RCEP B	2027	2027	0	B!I6448
RCEP C	2022	2022	0	C!D6448
RCEP C	2023	2023	0	C!E6448
RCEP C	2024	2024	0	C!F6448
RCEP C	2025	2025	0	C!G6448
RCEP C	2026	2026	0	C!H6448

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2027	2027	0	C!I6448
RCEP D	2022	2022	0	D!D6448
RCEP D	2023	2023	0	D!E6448
RCEP D	2024	2024	0	D!F6448
RCEP D	2025	2025	0	D!G6448
RCEP D	2026	2026	0	D!H6448
RCEP D	2027	2027	0	D!I6448
RCEP E	2022	2022	0	E!D6451
RCEP E	2023	2023	0	E!E6451
RCEP E	2024	2024	0	E!F6451
RCEP E	2025	2025	0	E!G6451
RCEP E	2026	2026	0	E!H6451
RCEP E	2027	2027	0	E!I6451
RCEP F	2022	2022	0	F!D6448
RCEP F	2023	2023	0	F!E6448
RCEP F	2024	2024	0	F!F6448
RCEP F	2025	2025	0	F!G6448
RCEP F	2026	2026	0	F!H6448
RCEP F	2027	2027	0	F!I6448
VIFTA	2024	2024	2.7	VI!F5960
VIFTA	2025	2025	2.4	VI!G5960
VIFTA	2026	2026	2.1	VI!H5960
VIFTA	2027	2027	1.8	VI!I5960

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4104.11 has 2 lines; 4104.11.90 is distinguished from its siblings by: Other.	4104.11.10 Of bovine, vegetable tanned	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
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 "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 4104.11.90. 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 3% for 4104.11.90 was checked against BT2026 (cell BT2026!N6630), 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)

Política de la partida
HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)

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.