Vietnam Tariff Intelligence

# Detalle del SA 4113.90.00

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|---|---|
| **Código SA** | 4113.90.00 |
| **Descripción** | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14 / - Other |
| **Unidad** | kg/m/m2 |
| **Generado** | 10/11/2026 10:47:26 |
| **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/41139000/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K6663 |
| Preferencial (NMF) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N6663 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6663 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ6663 |
| 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 |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-MY) | 0% (excepto MY) | 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 |
| 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 |
| VIFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Anexo C) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 5,5 | 5,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AIFTA | 7.5 | 7,5% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/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 |
| AHKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/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!E6468 |
| ATIGA | 2022 | 2022 | 0 | AT!E6423 |
| ATIGA | 2023 | 2023 | 0 | AT!F6423 |
| ATIGA | 2024 | 2024 | 0 | AT!G6423 |
| ATIGA | 2025 | 2025 | 0 | AT!H6423 |
| ATIGA | 2026 | 2026 | 0 | AT!I6423 |
| ATIGA | 2027 | 2027 | 0 | AT!J6423 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E6473 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F6473 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G6473 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H6473 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I6473 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J6473 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E6471 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F6471 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G6471 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H6471 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I6471 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J6471 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F6475 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H6429 |
| AIFTA | 30/12/2022 | 2022 | 8 | AI!F6431 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 7.5 | AI!G6431 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 7.5 | AI!H6431 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 7.5 | AI!I6431 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 7.5 | AI!J6431 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 7.5 | AI!K6431 |
| VKFTA | 2022 | 2022 | 0 | VK!E6451 |
| VKFTA | 2023 | 2023 | 0 | VK!F6451 |
| VKFTA | 2024 | 2024 | 0 | VK!G6451 |
| VKFTA | 2025 | 2025 | 0 | VK!H6451 |
| VKFTA | 2026 | 2026 | 0 | VK!I6451 |
| VKFTA | 2027 | 2027 | 0 | VK!J6451 |
| VCFTA | 2022 | 2022 | 0 | VC!D6504 |
| VCFTA | 2023 | 2023 | 0 | VC!E6504 |
| VCFTA | 2024 | 2024 | 0 | VC!F6504 |
| VCFTA | 2025 | 2025 | 0 | VC!G6504 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H6504 |
| VCFTA | 2027 | 2027 | 0 | VC!I6504 |
| VN-EAEU | 2022 | 2022 | 2,7 | EAV!D6486 |
| VN-EAEU | 2023 | 2023 | 1,8 | EAV!E6486 |
| VN-EAEU | 2024 | 2024 | 0,9 | EAV!F6486 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G6486 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H6486 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I6486 |
| AHKFTA | 2022 | 2022 | * | AKH!D6494 |
| AHKFTA | 2023 | 2023 | * | AKH!E6494 |
| AHKFTA | 2024 | 2024 | * | AKH!F6494 |
| AHKFTA | 2025 | 2025 | * | AKH!G6494 |
| AHKFTA | 2026 | 2026 | * | AKH!H6494 |
| AHKFTA | 2027 | 2027 | * | AKH!I6494 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D6487 |
| EVFTA | 2023 | 2023 | 3,3 | EV-NK!E6487 |
| EVFTA | 2024 | 2024 | 1,6 | EV-NK!F6487 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G6487 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H6487 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I6487 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D6489 |
| UKVFTA | 2023 | 2023 | 3,3 | UKV!E6489 |
| UKVFTA | 2024 | 2024 | 1,6 | UKV!F6489 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G6489 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H6489 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I6489 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D6453 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E6453 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F6453 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G6453 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H6453 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I6453 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J6453 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D6486 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E6486 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F6486 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G6486 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H6486 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I6486 |
| RCEP B | 2022 | 2022 | 9 | B!D6486 |
| RCEP B | 2023 | 2023 | 8 | B!E6486 |
| RCEP B | 2024 | 2024 | 7 | B!F6486 |
| RCEP B | 2025 | 2025 | 6 | B!G6486 |
| RCEP B | 2026 | 2026 | 5 | B!H6486 |
| RCEP B | 2027 | 2027 | 4 | B!I6486 |
| RCEP C | 2022 | 2022 | 9 | C!D6486 |
| RCEP C | 2023 | 2023 | 8 | C!E6486 |
| RCEP C | 2024 | 2024 | 7 | C!F6486 |
| RCEP C | 2025 | 2025 | 6 | C!G6486 |
| RCEP C | 2026 | 2026 | 5 | C!H6486 |
| RCEP C | 2027 | 2027 | 4 | C!I6486 |
| RCEP D | 2022 | 2022 | 9,1 | D!D6486 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 8,2 | D!E6486 |
| RCEP D | 2024 | 2024 | 7,3 | D!F6486 |
| RCEP D | 2025 | 2025 | 6,4 | D!G6486 |
| RCEP D | 2026 | 2026 | 5,5 | D!H6486 |
| RCEP D | 2027 | 2027 | 4,5 | D!I6486 |
| RCEP E | 2022 | 2022 | 9 | E!D6489 |
| RCEP E | 2023 | 2023 | 8 | E!E6489 |
| RCEP E | 2024 | 2024 | 7 | E!F6489 |
| RCEP E | 2025 | 2025 | 6 | E!G6489 |
| RCEP E | 2026 | 2026 | 5 | E!H6489 |
| RCEP E | 2027 | 2027 | 4 | E!I6489 |
| RCEP F | 2022 | 2022 | 9 | F!D6486 |
| RCEP F | 2023 | 2023 | 8 | F!E6486 |
| RCEP F | 2024 | 2024 | 7 | F!F6486 |
| RCEP F | 2025 | 2025 | 6 | F!G6486 |
| RCEP F | 2026 | 2026 | 5 | F!H6486 |
| RCEP F | 2027 | 2027 | 4 | F!I6486 |
| VIFTA | 2024 | 2024 | 6.7 | VI!F5993 |
| VIFTA | 2025 | 2025 | 3.3 | VI!G5993 |
| VIFTA | 2026 | 2026 | 0 | VI!H5993 |
| VIFTA | 2027 | 2027 | 0 | VI!I5993 |

## 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 |
| 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 4113.90.00. 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 10% for 4113.90.00 was checked against BT2026 (cell BT2026!N6663), 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) |

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.