Vietnam Tariff Intelligence

Detalle del SA 4115.20.00

Código SA	4115.20.00
Descripción	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour / - Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour
Unidad	kg/m/m2
Generado	08/11/2026 04:11:57
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/41152000/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	7.5	7,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6669
Preferencial (NMF)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N6669
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6669
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6669
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
VIFTA	3.5	3,5%	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

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6476
ATIGA	2022	2022	0	AT!E6431
ATIGA	2023	2023	0	AT!F6431
ATIGA	2024	2024	0	AT!G6431
ATIGA	2025	2025	0	AT!H6431
ATIGA	2026	2026	0	AT!I6431
ATIGA	2027	2027	0	AT!J6431
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6481
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6481
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6481
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6481

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6481
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6481
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6479
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6479
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6479
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6479
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6479
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6479
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6483
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6437
AIFTA	30/12/2022	2022	0	AI!F6439
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6439
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6439
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6439
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6439
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6439
VKFTA	2022	2022	0	VK!E6459
VKFTA	2023	2023	0	VK!F6459
VKFTA	2024	2024	0	VK!G6459
VKFTA	2025	2025	0	VK!H6459
VKFTA	2026	2026	0	VK!I6459
VKFTA	2027	2027	0	VK!J6459
VCFTA	2022	2022	0	VC!D6512
VCFTA	2023	2023	0	VC!E6512
VCFTA	2024	2024	0	VC!F6512
VCFTA	2025	2025	0	VC!G6512

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H6512
VCFTA	2027	2027	0	VC!I6512
VN-EAEU	2022	2022	0	EAV!D6494
VN-EAEU	2023	2023	0	EAV!E6494
VN-EAEU	2024	2024	0	EAV!F6494
VN-EAEU	2025	2025	0	EAV!G6494
VN-EAEU	2026	2026	0	EAV!H6494
VN-EAEU	2027	2027	0	EAV!I6494
AHKFTA	2022	2022	0	AKH!D6502
AHKFTA	2023	2023	0	AKH!E6502
AHKFTA	2024	2024	0	AKH!F6502
AHKFTA	2025	2025	0	AKH!G6502
AHKFTA	2026	2026	0	AKH!H6502
AHKFTA	2027	2027	0	AKH!I6502
EVFTA	2022	2022	0	EV-NK!D6495
EVFTA	2023	2023	0	EV-NK!E6495
EVFTA	2024	2024	0	EV-NK!F6495
EVFTA	2025	2025	0	EV-NK!G6495
EVFTA	2026	2026	0	EV-NK!H6495
EVFTA	2027	2027	0	EV-NK!I6495
UKVFTA	2022	2022	0	UKV!D6497
UKVFTA	2023	2023	0	UKV!E6497
UKVFTA	2024	2024	0	UKV!F6497
UKVFTA	2025	2025	0	UKV!G6497
UKVFTA	2026	2026	0	UKV!H6497
UKVFTA	2027	2027	0	UKV!I6497

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6461
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6461
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6461
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6461
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6461
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6461
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6461
RCEP A	2022	2022	0	RCEPT-A!D6494
RCEP A	2023	2023	0	RCEPT-A!E6494
RCEP A	2024	2024	0	RCEPT-A!F6494
RCEP A	2025	2025	0	RCEPT-A!G6494
RCEP A	2026	2026	0	RCEPT-A!H6494
RCEP A	2027	2027	0	RCEPT-A!I6494
RCEP B	2022	2022	0	B!D6494
RCEP B	2023	2023	0	B!E6494
RCEP B	2024	2024	0	B!F6494
RCEP B	2025	2025	0	B!G6494
RCEP B	2026	2026	0	B!H6494
RCEP B	2027	2027	0	B!I6494
RCEP C	2022	2022	0	C!D6494
RCEP C	2023	2023	0	C!E6494
RCEP C	2024	2024	0	C!F6494
RCEP C	2025	2025	0	C!G6494
RCEP C	2026	2026	0	C!H6494
RCEP C	2027	2027	0	C!I6494
RCEP D	2022	2022	0	D!D6494

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E6494
RCEP D	2024	2024	0	D!F6494
RCEP D	2025	2025	0	D!G6494
RCEP D	2026	2026	0	D!H6494
RCEP D	2027	2027	0	D!I6494
RCEP E	2022	2022	0	E!D6497
RCEP E	2023	2023	0	E!E6497
RCEP E	2024	2024	0	E!F6497
RCEP E	2025	2025	0	E!G6497
RCEP E	2026	2026	0	E!H6497
RCEP E	2027	2027	0	E!I6497
RCEP F	2022	2022	0	F!D6494
RCEP F	2023	2023	0	F!E6494
RCEP F	2024	2024	0	F!F6494
RCEP F	2025	2025	0	F!G6494
RCEP F	2026	2026	0	F!H6494
RCEP F	2027	2027	0	F!I6494
VIFTA	2024	2024	4,5	VI!F5999
VIFTA	2025	2025	4	VI!G5999
VIFTA	2026	2026	3.5	VI!H5999
VIFTA	2027	2027	3	VI!I5999

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 4115.20.00. 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 5% for 4115.20.00 was checked against BT2026 (cell BT2026!N6669), 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.