Vietnam Tariff Intelligence

# Détail du SH 4202.92.90

| | |
|---|---|
| **Code SH** | 4202.92.90 |
| **Description** | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper / - Other: / - - With outer surface of sheeting of plastics or of textile materials: / - - - Other |
| **Unité** | kg/chiếc |
| **Généré le** | 08/11/2026 03:20:12 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/42029290/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 37.5 | 37,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K6727 |
| Préférentiel (NPF) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N6727 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6727 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-KH, ID) | 0% (sauf KH, ID) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 |  | S | 206/2025/NĐ-CP | Ad valorem |
| VCFTA | 2 | 2% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| AHKFTA | 5 | 5% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| RCEP (Annexe A) | 12,5 | 12,5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 12,5 | 12,5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 12,5 | 12,5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 12,5 | 12,5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 12,5 | 12,5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 13,6 | 13,6% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 17.5 | 17,5% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E6517 |
| ATIGA | 2022 | 2022 | 0 | AT!E6472 |
| ATIGA | 2023 | 2023 | 0 | AT!F6472 |
| ATIGA | 2024 | 2024 | 0 | AT!G6472 |
| ATIGA | 2025 | 2025 | 0 | AT!H6472 |
| ATIGA | 2026 | 2026 | 0 | AT!I6472 |
| ATIGA | 2027 | 2027 | 0 | AT!J6472 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E6522 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F6522 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G6522 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H6522 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I6522 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J6522 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E6520 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F6520 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G6520 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H6520 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I6520 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J6520 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F6524 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H6478 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F6480 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G6480 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H6480 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I6480 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J6480 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K6480 |
| VKFTA | 2022 | 2022 | 0 | VK!E6500 |
| VKFTA | 2023 | 2023 | 0 | VK!F6500 |
| VKFTA | 2024 | 2024 | 0 | VK!G6500 |
| VKFTA | 2025 | 2025 | 0 | VK!H6500 |
| VKFTA | 2026 | 2026 | 0 | VK!I6500 |
| VKFTA | 2027 | 2027 | 0 | VK!J6500 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2022 | 2022 | 11 | VC!D6553 |
| VCFTA | 2023 | 2023 | 9 | VC!E6553 |
| VCFTA | 2024 | 2024 | 6 | VC!F6553 |
| VCFTA | 2025 | 2025 | 4 | VC!G6553 |
| VCFTA | 2026 | 2026 | 2 | VC!H6553 |
| VCFTA | 2027 | 2027 | 0 | VC!I6553 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D6535 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E6535 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F6535 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G6535 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H6535 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I6535 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D6543 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E6543 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F6543 |
| AHKFTA | 2025 | 2025 | 5 | AKH!G6543 |
| AHKFTA | 2026 | 2026 | 5 | AKH!H6543 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I6543 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D6536 |
| EVFTA | 2023 | 2023 | 8,3 | EV-NK!E6536 |
| EVFTA | 2024 | 2024 | 4,1 | EV-NK!F6536 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G6536 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H6536 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I6536 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D6538 |
| UKVFTA | 2023 | 2023 | 8,3 | UKV!E6538 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| UKVFTA | 2024 | 2024 | 4,1 | UKV!F6538 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G6538 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H6538 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I6538 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D6502 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E6502 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F6502 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G6502 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H6502 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I6502 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J6502 |
| RCEP A | 2022 | 2022 | 22,5 | RCEPT-A!D6535 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E6535 |
| RCEP A | 2024 | 2024 | 17,5 | RCEPT-A!F6535 |
| RCEP A | 2025 | 2025 | 15 | RCEPT-A!G6535 |
| RCEP A | 2026 | 2026 | 12,5 | RCEPT-A!H6535 |
| RCEP A | 2027 | 2027 | 10 | RCEPT-A!I6535 |
| RCEP B | 2022 | 2022 | 22,5 | B!D6535 |
| RCEP B | 2023 | 2023 | 20 | B!E6535 |
| RCEP B | 2024 | 2024 | 17,5 | B!F6535 |
| RCEP B | 2025 | 2025 | 15 | B!G6535 |
| RCEP B | 2026 | 2026 | 12,5 | B!H6535 |
| RCEP B | 2027 | 2027 | 10 | B!I6535 |
| RCEP C | 2022 | 2022 | 22,5 | C!D6535 |
| RCEP C | 2023 | 2023 | 20 | C!E6535 |
| RCEP C | 2024 | 2024 | 17,5 | C!F6535 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP C | 2025 | 2025 | 15 | C!G6535 |
| RCEP C | 2026 | 2026 | 12,5 | C!H6535 |
| RCEP C | 2027 | 2027 | 10 | C!I6535 |
| RCEP D | 2022 | 2022 | 22,7 | D!D6535 |
| RCEP D | 2023 | 2023 | 20,5 | D!E6535 |
| RCEP D | 2024 | 2024 | 18,2 | D!F6535 |
| RCEP D | 2025 | 2025 | 15,9 | D!G6535 |
| RCEP D | 2026 | 2026 | 13,6 | D!H6535 |
| RCEP D | 2027 | 2027 | 11,4 | D!I6535 |
| RCEP E | 2022 | 2022 | 22,5 | E!D6538 |
| RCEP E | 2023 | 2023 | 20 | E!E6538 |
| RCEP E | 2024 | 2024 | 17,5 | E!F6538 |
| RCEP E | 2025 | 2025 | 15 | E!G6538 |
| RCEP E | 2026 | 2026 | 12,5 | E!H6538 |
| RCEP E | 2027 | 2027 | 10 | E!I6538 |
| RCEP F | 2022 | 2022 | 22,5 | F!D6535 |
| RCEP F | 2023 | 2023 | 20 | F!E6535 |
| RCEP F | 2024 | 2024 | 17,5 | F!F6535 |
| RCEP F | 2025 | 2025 | 15 | F!G6535 |
| RCEP F | 2026 | 2026 | 12,5 | F!H6535 |
| RCEP F | 2027 | 2027 | 10 | F!I6535 |
| VIFTA | 2024 | 2024 | 22.5 | VI!F6038 |
| VIFTA | 2025 | 2025 | 20 | VI!G6038 |
| VIFTA | 2026 | 2026 | 17.5 | VI!H6038 |
| VIFTA | 2027 | 2027 | 15 | VI!I6038 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) | | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Texte cité dans la source ; validité non vérifiée |
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) | | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Texte cité dans la source ; validité non vérifiée |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 4202.92 has 3 lines; 4202.92.90 is distinguished from its siblings by: Other. | 4202.92.10 Toiletry bags, of sheeting of plastics; 4202.92.20 Bowling bags | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4202.92.90. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 25% for 4202.92.90 was checked against BT2026 (cell BT2026!N6727), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
|---|
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.