Vietnam Tariff Intelligence

HS 4104.49.00 detail

HS code	4104.49.00
Description	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 dry state (crust): / - - Other
Unit	kg/m/m2
Generated	30/10/2026 10:15:55
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/41044900/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6634
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N6634
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6634
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6634
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	3.5	3.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6434
ATIGA	2022	2022	0	AT!E6389
ATIGA	2023	2023	0	AT!F6389
ATIGA	2024	2024	0	AT!G6389
ATIGA	2025	2025	0	AT!H6389
ATIGA	2026	2026	0	AT!I6389
ATIGA	2027	2027	0	AT!J6389
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6439
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6439
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6439

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6439
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6439
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6439
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6437
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6437
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6437
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6437
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6437
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6437
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6441
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6395
AIFTA	30/12/2022	2022	0	AI!F6397
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6397
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6397
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6397
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6397
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6397
VKFTA	2022	2022	0	VK!E6417
VKFTA	2023	2023	0	VK!F6417
VKFTA	2024	2024	0	VK!G6417
VKFTA	2025	2025	0	VK!H6417
VKFTA	2026	2026	0	VK!I6417
VKFTA	2027	2027	0	VK!J6417
VCFTA	2022	2022	0	VC!D6470
VCFTA	2023	2023	0	VC!E6470
VCFTA	2024	2024	0	VC!F6470

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6470
VCFTA	2026	2026	0	VC!H6470
VCFTA	2027	2027	0	VC!I6470
VN-EAEU	2022	2022	0	EAV!D6452
VN-EAEU	2023	2023	0	EAV!E6452
VN-EAEU	2024	2024	0	EAV!F6452
VN-EAEU	2025	2025	0	EAV!G6452
VN-EAEU	2026	2026	0	EAV!H6452
VN-EAEU	2027	2027	0	EAV!I6452
AHKFTA	2022	2022	*	AKH!D6460
AHKFTA	2023	2023	*	AKH!E6460
AHKFTA	2024	2024	*	AKH!F6460
AHKFTA	2025	2025	*	AKH!G6460
AHKFTA	2026	2026	*	AKH!H6460
AHKFTA	2027	2027	*	AKH!I6460
EVFTA	2022	2022	2,5	EV-NK!D6453
EVFTA	2023	2023	1,6	EV-NK!E6453
EVFTA	2024	2024	0,8	EV-NK!F6453
EVFTA	2025	2025	0	EV-NK!G6453
EVFTA	2026	2026	0	EV-NK!H6453
EVFTA	2027	2027	0	EV-NK!I6453
UKVFTA	2022	2022	2,5	UKV!D6455
UKVFTA	2023	2023	1,6	UKV!E6455
UKVFTA	2024	2024	0,8	UKV!F6455
UKVFTA	2025	2025	0	UKV!G6455
UKVFTA	2026	2026	0	UKV!H6455

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6455
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6419
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6419
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6419
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6419
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6419
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6419
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6419
RCEP A	2022	2022	0	RCEPT-A!D6452
RCEP A	2023	2023	0	RCEPT-A!E6452
RCEP A	2024	2024	0	RCEPT-A!F6452
RCEP A	2025	2025	0	RCEPT-A!G6452
RCEP A	2026	2026	0	RCEPT-A!H6452
RCEP A	2027	2027	0	RCEPT-A!I6452
RCEP B	2022	2022	0	B!D6452
RCEP B	2023	2023	0	B!E6452
RCEP B	2024	2024	0	B!F6452
RCEP B	2025	2025	0	B!G6452
RCEP B	2026	2026	0	B!H6452
RCEP B	2027	2027	0	B!I6452
RCEP C	2022	2022	0	C!D6452
RCEP C	2023	2023	0	C!E6452
RCEP C	2024	2024	0	C!F6452
RCEP C	2025	2025	0	C!G6452
RCEP C	2026	2026	0	C!H6452
RCEP C	2027	2027	0	C!I6452

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6452
RCEP D	2023	2023	0	D!E6452
RCEP D	2024	2024	0	D!F6452
RCEP D	2025	2025	0	D!G6452
RCEP D	2026	2026	0	D!H6452
RCEP D	2027	2027	0	D!I6452
RCEP E	2022	2022	0	E!D6455
RCEP E	2023	2023	0	E!E6455
RCEP E	2024	2024	0	E!F6455
RCEP E	2025	2025	0	E!G6455
RCEP E	2026	2026	0	E!H6455
RCEP E	2027	2027	0	E!I6455
RCEP F	2022	2022	0	F!D6452
RCEP F	2023	2023	0	F!E6452
RCEP F	2024	2024	0	F!F6452
RCEP F	2025	2025	0	F!G6452
RCEP F	2026	2026	0	F!H6452
RCEP F	2027	2027	0	F!I6452
VIFTA	2024	2024	4.5	VI!F5964
VIFTA	2025	2025	4	VI!G5964
VIFTA	2026	2026	3.5	VI!H5964
VIFTA	2027	2027	3	VI!I5964

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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.	Not verified – check required
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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4104.49.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 4104.49.00 was checked against BT2026 (cell BT2026!N6634), 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.	Checked against the source tariff file

Item policy

Item policy
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)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.