Vietnam Tariff Intelligence

HS 4107.92.00 detail

HS code	4107.92.00
Description	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14 / - Other, including sides: / - - Grain splits
Unit	kg/m/m2
Generated	07/11/2026 13:57:04
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/41079200/

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!K6656
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N6656
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6656
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6656
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6459

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6414
ATIGA	2023	2023	0	AT!F6414
ATIGA	2024	2024	0	AT!G6414
ATIGA	2025	2025	0	AT!H6414
ATIGA	2026	2026	0	AT!I6414
ATIGA	2027	2027	0	AT!J6414
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6464
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6464
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6464
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6464
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6464
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6464
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6462
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6462
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6462
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6462
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6462
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6462
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6466
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6420
AIFTA	30/12/2022	2022	0	AI!F6422
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6422
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6422
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6422
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6422
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6422

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6442
VKFTA	2023	2023	0	VK!F6442
VKFTA	2024	2024	0	VK!G6442
VKFTA	2025	2025	0	VK!H6442
VKFTA	2026	2026	0	VK!I6442
VKFTA	2027	2027	0	VK!J6442
VCFTA	2022	2022	0	VC!D6495
VCFTA	2023	2023	0	VC!E6495
VCFTA	2024	2024	0	VC!F6495
VCFTA	2025	2025	0	VC!G6495
VCFTA	2026	2026	0	VC!H6495
VCFTA	2027	2027	0	VC!I6495
VN-EAEU	2022	2022	0	EAV!D6477
VN-EAEU	2023	2023	0	EAV!E6477
VN-EAEU	2024	2024	0	EAV!F6477
VN-EAEU	2025	2025	0	EAV!G6477
VN-EAEU	2026	2026	0	EAV!H6477
VN-EAEU	2027	2027	0	EAV!I6477
AHKFTA	2022	2022	0	AKH!D6485
AHKFTA	2023	2023	0	AKH!E6485
AHKFTA	2024	2024	0	AKH!F6485
AHKFTA	2025	2025	0	AKH!G6485
AHKFTA	2026	2026	0	AKH!H6485
AHKFTA	2027	2027	0	AKH!I6485
EVFTA	2022	2022	2,5	EV-NK!D6478
EVFTA	2023	2023	1,6	EV-NK!E6478

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F6478
EVFTA	2025	2025	0	EV-NK!G6478
EVFTA	2026	2026	0	EV-NK!H6478
EVFTA	2027	2027	0	EV-NK!I6478
UKVFTA	2022	2022	2,5	UKV!D6480
UKVFTA	2023	2023	1,6	UKV!E6480
UKVFTA	2024	2024	0,8	UKV!F6480
UKVFTA	2025	2025	0	UKV!G6480
UKVFTA	2026	2026	0	UKV!H6480
UKVFTA	2027	2027	0	UKV!I6480
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6444
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6444
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6444
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6444
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6444
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6444
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6444
RCEP A	2022	2022	0	RCEPT-A!D6477
RCEP A	2023	2023	0	RCEPT-A!E6477
RCEP A	2024	2024	0	RCEPT-A!F6477
RCEP A	2025	2025	0	RCEPT-A!G6477
RCEP A	2026	2026	0	RCEPT-A!H6477
RCEP A	2027	2027	0	RCEPT-A!I6477
RCEP B	2022	2022	0	B!D6477
RCEP B	2023	2023	0	B!E6477
RCEP B	2024	2024	0	B!F6477

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6477
RCEP B	2026	2026	0	B!H6477
RCEP B	2027	2027	0	B!I6477
RCEP C	2022	2022	0	C!D6477
RCEP C	2023	2023	0	C!E6477
RCEP C	2024	2024	0	C!F6477
RCEP C	2025	2025	0	C!G6477
RCEP C	2026	2026	0	C!H6477
RCEP C	2027	2027	0	C!I6477
RCEP D	2022	2022	0	D!D6477
RCEP D	2023	2023	0	D!E6477
RCEP D	2024	2024	0	D!F6477
RCEP D	2025	2025	0	D!G6477
RCEP D	2026	2026	0	D!H6477
RCEP D	2027	2027	0	D!I6477
RCEP E	2022	2022	0	E!D6480
RCEP E	2023	2023	0	E!E6480
RCEP E	2024	2024	0	E!F6480
RCEP E	2025	2025	0	E!G6480
RCEP E	2026	2026	0	E!H6480
RCEP E	2027	2027	0	E!I6480
RCEP F	2022	2022	0	F!D6477
RCEP F	2023	2023	0	F!E6477
RCEP F	2024	2024	0	F!F6477
RCEP F	2025	2025	0	F!G6477
RCEP F	2026	2026	0	F!H6477

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6477
VIFTA	2024	2024	4.5	VI!F5986
VIFTA	2025	2025	4	VI!G5986
VIFTA	2026	2026	3.5	VI!H5986
VIFTA	2027	2027	3	VI!I5986

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 4107.92.00. 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 4107.92.00 was checked against BT2026 (cell BT2026!N6656), 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.