Vietnam Tariff Intelligence

HS 4202.21.00 detail

HS code	4202.21.00
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 / - Handbags, whether or not with shoulder strap, including those without handle: / - - With outer surface of leather or of composition leather
Unit	chiếc
Generated	01/11/2026 10:10:56
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/42022100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6709
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N6709
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6709
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
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
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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
AIFTA	30	30%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6499
ATIGA	2022	2022	0	AT!E6454
ATIGA	2023	2023	0	AT!F6454
ATIGA	2024	2024	0	AT!G6454
ATIGA	2025	2025	0	AT!H6454
ATIGA	2026	2026	0	AT!I6454
ATIGA	2027	2027	0	AT!J6454
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6504
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6504
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6504
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6504
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6504
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6504
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E6502
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F6502
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6502
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6502
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6502
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6502
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6506
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6460
AIFTA	30/12/2022	2022	32	AI!F6462
AIFTA	31/12/2022 - 30/12/2023	2023	31	AI!G6462
AIFTA	31/12/2023 - 30/12/2024	2024	30.5	AI!H6462
AIFTA	31/12/2024 - 31/12/2025	2025	30	AI!I6462
AIFTA	01/01/2026 - 31/12/2026	2026	30	AI!J6462
AIFTA	01/01/2027 - 31/12/2027	2027	30	AI!K6462

VKFTA	2022	2022	0	VK!E6482
VKFTA	2023	2023	0	VK!F6482
VKFTA	2024	2024	0	VK!G6482
VKFTA	2025	2025	0	VK!H6482
VKFTA	2026	2026	0	VK!I6482
VKFTA	2027	2027	0	VK!J6482
VCFTA	2022	2022	5	VC!D6535
VCFTA	2023	2023	3	VC!E6535
VCFTA	2024	2024	0	VC!F6535
VCFTA	2025	2025	0	VC!G6535
VCFTA	2026	2026	0	VC!H6535
VCFTA	2027	2027	0	VC!I6535
VN-EAEU	2022	2022	6,8	EAV!D6517
VN-EAEU	2023	2023	4,5	EAV!E6517
VN-EAEU	2024	2024	2,3	EAV!F6517
VN-EAEU	2025	2025	0	EAV!G6517
VN-EAEU	2026	2026	0	EAV!H6517
VN-EAEU	2027	2027	0	EAV!I6517
VNCU	2022	2022	0	VNCU!D846
VNCU	2023 - 2027		0	VNCU!E846
AHKFTA	2022	2022	25	AKH!D6525
AHKFTA	2023	2023	25	AKH!E6525
AHKFTA	2024	2024	25	AKH!F6525
AHKFTA	2025	2025	25	AKH!G6525
AHKFTA	2026	2026	25	AKH!H6525
AHKFTA	2027	2027	25	AKH!I6525
EVFTA	2022	2022	12,5	EV-NK!D6518

EVFTA	2023	2023	8,3	EV-NK!E6518
EVFTA	2024	2024	4,1	EV-NK!F6518
EVFTA	2025	2025	0	EV-NK!G6518
EVFTA	2026	2026	0	EV-NK!H6518
EVFTA	2027	2027	0	EV-NK!I6518
UKVFTA	2022	2022	12,5	UKV!D6520
UKVFTA	2023	2023	8,3	UKV!E6520
UKVFTA	2024	2024	4,1	UKV!F6520
UKVFTA	2025	2025	0	UKV!G6520
UKVFTA	2026	2026	0	UKV!H6520
UKVFTA	2027	2027	0	UKV!I6520
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6484
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6484
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6484
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6484
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6484
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6484
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6484
RCEP A	2022	2022	22,5	RCEPT-A!D6517
RCEP A	2023	2023	20	RCEPT-A!E6517
RCEP A	2024	2024	17,5	RCEPT-A!F6517
RCEP A	2025	2025	15	RCEPT-A!G6517
RCEP A	2026	2026	12,5	RCEPT-A!H6517
RCEP A	2027	2027	10	RCEPT-A!I6517
RCEP B	2022	2022	22,5	B!D6517
RCEP B	2023	2023	20	B!E6517
RCEP B	2024	2024	17,5	B!F6517

RCEP B	2025	2025	15	B!G6517
RCEP B	2026	2026	12,5	B!H6517
RCEP B	2027	2027	10	B!I6517
RCEP C	2022	2022	22,5	C!D6517
RCEP C	2023	2023	20	C!E6517
RCEP C	2024	2024	17,5	C!F6517
RCEP C	2025	2025	15	C!G6517
RCEP C	2026	2026	12,5	C!H6517
RCEP C	2027	2027	10	C!I6517
RCEP D	2022	2022	22,7	D!D6517
RCEP D	2023	2023	20,5	D!E6517
RCEP D	2024	2024	18,2	D!F6517
RCEP D	2025	2025	15,9	D!G6517
RCEP D	2026	2026	13,6	D!H6517
RCEP D	2027	2027	11,4	D!I6517
RCEP E	2022	2022	22,5	E!D6520
RCEP E	2023	2023	20	E!E6520
RCEP E	2024	2024	17,5	E!F6520
RCEP E	2025	2025	15	E!G6520
RCEP E	2026	2026	12,5	E!H6520
RCEP E	2027	2027	10	E!I6520
RCEP F	2022	2022	22,5	F!D6517
RCEP F	2023	2023	20	F!E6517
RCEP F	2024	2024	17,5	F!F6517
RCEP F	2025	2025	15	F!G6517
RCEP F	2026	2026	12,5	F!H6517
RCEP F	2027	2027	10	F!I6517

VIFTA	2024	2024	21.4	VI!F6020
VIFTA	2025	2025	17.9	VI!G6020
VIFTA	2026	2026	14.3	VI!H6020
VIFTA	2027	2027	10.7	VI!I6020

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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.	Instrument cited in source; validity not verified
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.	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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%, AIFTA 30%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
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 4202.21.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 25% for 4202.21.00 was checked against BT2026 (cell BT2026!N6709), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
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.