Vietnam Tariff Intelligence

HS 4202.39.00 detail

HS code	4202.39.00
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 / - Articles of a kind normally carried in the pocket or in the handbag: / - - Other
Unit	kg/chiếc
Generated	06/11/2026 04:51:39
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/42023900/

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!K6717
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N6717
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6717
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
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
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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/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
VN-CAM		No data	No data		S	56/2026/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!E6507
ATIGA	2022	2022	0	AT!E6462
ATIGA	2023	2023	0	AT!F6462
ATIGA	2024	2024	0	AT!G6462
ATIGA	2025	2025	0	AT!H6462
ATIGA	2026	2026	0	AT!I6462
ATIGA	2027	2027	0	AT!J6462
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6512
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6512
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6512
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6512
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6512
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6512
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E6510
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F6510
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6510
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6510
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6510
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6510
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6514
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6468
AIFTA	30/12/2022	2022	0	AI!F6470
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6470
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6470
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6470
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6470
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6470

VKFTA	2022	2022	0	VK!E6490
VKFTA	2023	2023	0	VK!F6490
VKFTA	2024	2024	0	VK!G6490
VKFTA	2025	2025	0	VK!H6490
VKFTA	2026	2026	0	VK!I6490
VKFTA	2027	2027	0	VK!J6490
VCFTA	2022	2022	5	VC!D6543
VCFTA	2023	2023	3	VC!E6543
VCFTA	2024	2024	0	VC!F6543
VCFTA	2025	2025	0	VC!G6543
VCFTA	2026	2026	0	VC!H6543
VCFTA	2027	2027	0	VC!I6543
VN-EAEU	2022	2022	6,8	EAV!D6525
VN-EAEU	2023	2023	4,5	EAV!E6525
VN-EAEU	2024	2024	2,3	EAV!F6525
VN-EAEU	2025	2025	0	EAV!G6525
VN-EAEU	2026	2026	0	EAV!H6525
VN-EAEU	2027	2027	0	EAV!I6525
VNCU	2022	2022	0	VNCU!D852
VNCU	2023 - 2027		0	VNCU!E852
AHKFTA	2022	2022	15	AKH!D6533
AHKFTA	2023	2023	10	AKH!E6533
AHKFTA	2024	2024	10	AKH!F6533
AHKFTA	2025	2025	5	AKH!G6533
AHKFTA	2026	2026	5	AKH!H6533
AHKFTA	2027	2027	0	AKH!I6533
EVFTA	2022	2022	12,5	EV-NK!D6526

EVFTA	2023	2023	8,3	EV-NK!E6526
EVFTA	2024	2024	4,1	EV-NK!F6526
EVFTA	2025	2025	0	EV-NK!G6526
EVFTA	2026	2026	0	EV-NK!H6526
EVFTA	2027	2027	0	EV-NK!I6526
UKVFTA	2022	2022	12,5	UKV!D6528
UKVFTA	2023	2023	8,3	UKV!E6528
UKVFTA	2024	2024	4,1	UKV!F6528
UKVFTA	2025	2025	0	UKV!G6528
UKVFTA	2026	2026	0	UKV!H6528
UKVFTA	2027	2027	0	UKV!I6528
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6492
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6492
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6492
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6492
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6492
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6492
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6492
RCEP A	2022	2022	22,5	RCEPT-A!D6525
RCEP A	2023	2023	20	RCEPT-A!E6525
RCEP A	2024	2024	17,5	RCEPT-A!F6525
RCEP A	2025	2025	15	RCEPT-A!G6525
RCEP A	2026	2026	12,5	RCEPT-A!H6525
RCEP A	2027	2027	10	RCEPT-A!I6525
RCEP B	2022	2022	22,5	B!D6525
RCEP B	2023	2023	20	B!E6525
RCEP B	2024	2024	17,5	B!F6525

RCEP B	2025	2025	15	B!G6525
RCEP B	2026	2026	12,5	B!H6525
RCEP B	2027	2027	10	B!I6525
RCEP C	2022	2022	22,5	C!D6525
RCEP C	2023	2023	20	C!E6525
RCEP C	2024	2024	17,5	C!F6525
RCEP C	2025	2025	15	C!G6525
RCEP C	2026	2026	12,5	C!H6525
RCEP C	2027	2027	10	C!I6525
RCEP D	2022	2022	22,7	D!D6525
RCEP D	2023	2023	20,5	D!E6525
RCEP D	2024	2024	18,2	D!F6525
RCEP D	2025	2025	15,9	D!G6525
RCEP D	2026	2026	13,6	D!H6525
RCEP D	2027	2027	11,4	D!I6525
RCEP E	2022	2022	22,5	E!D6528
RCEP E	2023	2023	20	E!E6528
RCEP E	2024	2024	17,5	E!F6528
RCEP E	2025	2025	15	E!G6528
RCEP E	2026	2026	12,5	E!H6528
RCEP E	2027	2027	10	E!I6528
RCEP F	2022	2022	22,5	F!D6525
RCEP F	2023	2023	20	F!E6525
RCEP F	2024	2024	17,5	F!F6525
RCEP F	2025	2025	15	F!G6525
RCEP F	2026	2026	12,5	F!H6525
RCEP F	2027	2027	10	F!I6525

VIFTA	2024	2024	21.4	VI!F6028
VIFTA	2025	2025	17.9	VI!G6028
VIFTA	2026	2026	14.3	VI!H6028
VIFTA	2027	2027	10.7	VI!I6028

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
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 4202.39.00. 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 25% for 4202.39.00 was checked against BT2026 (cell BT2026!N6717), 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)

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.