Vietnam Tariff Intelligence

HS 4203.21.90 detail

HS code	4203.21.90
Description	Articles of apparel and clothing accessories, of leather or of composition leather / - Gloves, mittens and mitts: / - - Specially designed for use in sports: / - - - Other
Unit	kg/chiếc
Generated	09/11/2026 14:14:21
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/42032190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6736
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N6736
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6736
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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(-LA)(GIC)	0% (except LA)	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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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!E6527

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6482
ATIGA	2023	2023	0	AT!F6482
ATIGA	2024	2024	0	AT!G6482
ATIGA	2025	2025	0	AT!H6482
ATIGA	2026	2026	0	AT!I6482
ATIGA	2027	2027	0	AT!J6482
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E6532
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6532
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6532
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6532
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6532
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6532
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6532
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6532
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6532
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6532
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6532
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6532
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6534
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6488
AIFTA	30/12/2022	2022	0	AI!F6490
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6490
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6490
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6490
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6490
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6490

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6510
VKFTA	2023	2023	0	VK!F6510
VKFTA	2024	2024	0	VK!G6510
VKFTA	2025	2025	0	VK!H6510
VKFTA	2026	2026	0	VK!I6510
VKFTA	2027	2027	0	VK!J6510
VCFTA	2022	2022	4	VC!D6563
VCFTA	2023	2023	2	VC!E6563
VCFTA	2024	2024	0	VC!F6563
VCFTA	2025	2025	0	VC!G6563
VCFTA	2026	2026	0	VC!H6563
VCFTA	2027	2027	0	VC!I6563
VN-EAEU	2022	2022	0	EAV!D6545
VN-EAEU	2023	2023	0	EAV!E6545
VN-EAEU	2024	2024	0	EAV!F6545
VN-EAEU	2025	2025	0	EAV!G6545
VN-EAEU	2026	2026	0	EAV!H6545
VN-EAEU	2027	2027	0	EAV!I6545
AHKFTA	2022	2022	12	AKH!D6553
AHKFTA	2023	2023	8	AKH!E6553
AHKFTA	2024	2024	8	AKH!F6553
AHKFTA	2025	2025	4	AKH!G6553
AHKFTA	2026	2026	4	AKH!H6553
AHKFTA	2027	2027	0	AKH!I6553
EVFTA	2022	2022	10	EV-NK!D6546
EVFTA	2023	2023	6,6	EV-NK!E6546

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	3,3	EV-NK!F6546
EVFTA	2025	2025	0	EV-NK!G6546
EVFTA	2026	2026	0	EV-NK!H6546
EVFTA	2027	2027	0	EV-NK!I6546
UKVFTA	2022	2022	10	UKV!D6548
UKVFTA	2023	2023	6,6	UKV!E6548
UKVFTA	2024	2024	3,3	UKV!F6548
UKVFTA	2025	2025	0	UKV!G6548
UKVFTA	2026	2026	0	UKV!H6548
UKVFTA	2027	2027	0	UKV!I6548
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6512
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6512
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6512
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6512
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6512
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6512
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6512
RCEP A	2022	2022	0	RCEPT-A!D6547
RCEP A	2023	2023	0	RCEPT-A!E6547
RCEP A	2024	2024	0	RCEPT-A!F6547
RCEP A	2025	2025	0	RCEPT-A!G6547
RCEP A	2026	2026	0	RCEPT-A!H6547
RCEP A	2027	2027	0	RCEPT-A!I6547
RCEP B	2022	2022	0	B!D6547
RCEP B	2023	2023	0	B!E6547
RCEP B	2024	2024	0	B!F6547

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6547
RCEP B	2026	2026	0	B!H6547
RCEP B	2027	2027	0	B!I6547
RCEP C	2022	2022	0	C!D6547
RCEP C	2023	2023	0	C!E6547
RCEP C	2024	2024	0	C!F6547
RCEP C	2025	2025	0	C!G6547
RCEP C	2026	2026	0	C!H6547
RCEP C	2027	2027	0	C!I6547
RCEP D	2022	2022	0	D!D6547
RCEP D	2023	2023	0	D!E6547
RCEP D	2024	2024	0	D!F6547
RCEP D	2025	2025	0	D!G6547
RCEP D	2026	2026	0	D!H6547
RCEP D	2027	2027	0	D!I6547
RCEP E	2022	2022	0	E!D6550
RCEP E	2023	2023	0	E!E6550
RCEP E	2024	2024	0	E!F6550
RCEP E	2025	2025	0	E!G6550
RCEP E	2026	2026	0	E!H6550
RCEP E	2027	2027	0	E!I6550
RCEP F	2022	2022	0	F!D6547
RCEP F	2023	2023	0	F!E6547
RCEP F	2024	2024	0	F!F6547
RCEP F	2025	2025	0	F!G6547
RCEP F	2026	2026	0	F!H6547

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6547
VIFTA	2024	2024	17.1	VI!F6047
VIFTA	2025	2025	14.3	VI!G6047
VIFTA	2026	2026	11.4	VI!H6047
VIFTA	2027	2027	8.6	VI!I6047

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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)*		765/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	AKFTA: consolidated BT2026 shows "0(-LA)(GIC)", the FTA schedule for period 2022 - 2027 (một mức cho cả giai đoạn) shows "0".		119/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4203.21 has 2 lines; 4203.21.90 is distinguished from its siblings by: Other.	4203.21.10 Baseball and softball gloves	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4203.21.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4203.21.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 4203.21.90. 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 20% for 4203.21.90 was checked against BT2026 (cell BT2026!N6736), 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)
DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)*

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.