Vietnam Tariff Intelligence

HS 4205.00.40 detail

HS code	4205.00.40
Description	Other articles of leather or of composition leather / - Other articles of a kind used in machinery or mechanical appliances or for other technical uses
Unit	kg/chiếc
Generated	04/11/2026 16:18:18
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/42050040/

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!K6746
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N6746
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6746
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
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(-LA)	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
VIFTA	2.9	2.9%	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!E6538

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6493
ATIGA	2023	2023	0	AT!F6493
ATIGA	2024	2024	0	AT!G6493
ATIGA	2025	2025	0	AT!H6493
ATIGA	2026	2026	0	AT!I6493
ATIGA	2027	2027	0	AT!J6493
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6543
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6543
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6543
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6543
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6543
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6543
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6543
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6543
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6543
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6543
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6543
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6543
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6545
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6499
AIFTA	30/12/2022	2022	0	AI!F6501
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6501
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6501
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6501
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6501
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6501

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6521
VKFTA	2023	2023	0	VK!F6521
VKFTA	2024	2024	0	VK!G6521
VKFTA	2025	2025	0	VK!H6521
VKFTA	2026	2026	0	VK!I6521
VKFTA	2027	2027	0	VK!J6521
VCFTA	2022	2022	0	VC!D6574
VCFTA	2023	2023	0	VC!E6574
VCFTA	2024	2024	0	VC!F6574
VCFTA	2025	2025	0	VC!G6574
VCFTA	2026	2026	0	VC!H6574
VCFTA	2027	2027	0	VC!I6574
VN-EAEU	2022	2022	0	EAV!D6556
VN-EAEU	2023	2023	0	EAV!E6556
VN-EAEU	2024	2024	0	EAV!F6556
VN-EAEU	2025	2025	0	EAV!G6556
VN-EAEU	2026	2026	0	EAV!H6556
VN-EAEU	2027	2027	0	EAV!I6556
AHKFTA	2022	2022	0	AKH!D6564
AHKFTA	2023	2023	0	AKH!E6564
AHKFTA	2024	2024	0	AKH!F6564
AHKFTA	2025	2025	0	AKH!G6564
AHKFTA	2026	2026	0	AKH!H6564
AHKFTA	2027	2027	0	AKH!I6564
EVFTA	2022	2022	0	EV-NK!D6557
EVFTA	2023	2023	0	EV-NK!E6557

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6557
EVFTA	2025	2025	0	EV-NK!G6557
EVFTA	2026	2026	0	EV-NK!H6557
EVFTA	2027	2027	0	EV-NK!I6557
UKVFTA	2022	2022	0	UKV!D6559
UKVFTA	2023	2023	0	UKV!E6559
UKVFTA	2024	2024	0	UKV!F6559
UKVFTA	2025	2025	0	UKV!G6559
UKVFTA	2026	2026	0	UKV!H6559
UKVFTA	2027	2027	0	UKV!I6559
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6523
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6523
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6523
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6523
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6523
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6523
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6523
RCEP A	2022	2022	0	RCEPT-A!D6558
RCEP A	2023	2023	0	RCEPT-A!E6558
RCEP A	2024	2024	0	RCEPT-A!F6558
RCEP A	2025	2025	0	RCEPT-A!G6558
RCEP A	2026	2026	0	RCEPT-A!H6558
RCEP A	2027	2027	0	RCEPT-A!I6558
RCEP B	2022	2022	0	B!D6558
RCEP B	2023	2023	0	B!E6558
RCEP B	2024	2024	0	B!F6558

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6558
RCEP B	2026	2026	0	B!H6558
RCEP B	2027	2027	0	B!I6558
RCEP C	2022	2022	0	C!D6558
RCEP C	2023	2023	0	C!E6558
RCEP C	2024	2024	0	C!F6558
RCEP C	2025	2025	0	C!G6558
RCEP C	2026	2026	0	C!H6558
RCEP C	2027	2027	0	C!I6558
RCEP D	2022	2022	0	D!D6558
RCEP D	2023	2023	0	D!E6558
RCEP D	2024	2024	0	D!F6558
RCEP D	2025	2025	0	D!G6558
RCEP D	2026	2026	0	D!H6558
RCEP D	2027	2027	0	D!I6558
RCEP E	2022	2022	0	E!D6561
RCEP E	2023	2023	0	E!E6561
RCEP E	2024	2024	0	E!F6561
RCEP E	2025	2025	0	E!G6561
RCEP E	2026	2026	0	E!H6561
RCEP E	2027	2027	0	E!I6561
RCEP F	2022	2022	0	F!D6558
RCEP F	2023	2023	0	F!E6558
RCEP F	2024	2024	0	F!F6558
RCEP F	2025	2025	0	F!G6558
RCEP F	2026	2026	0	F!H6558

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6558
VIFTA	2024	2024	4.3	VI!F6057
VIFTA	2025	2025	3.6	VI!G6057
VIFTA	2026	2026	2.9	VI!H6057
VIFTA	2027	2027	2.1	VI!I6057

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4205.00 has 5 lines; 4205.00.40 is distinguished from its siblings by: Other articles of a kind used in machinery or mechanical appliances or for other technical uses.	4205.00.10 Boot laces; mats; 4205.00.20 Industrial safety belts and harnesses; 4205.00.30 Leather strings or chords of a kind used for jewellery or articles of personal adornment; 4205.00.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 4205.00.40. 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 4205.00.40 was checked against BT2026 (cell BT2026!N6746), 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

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.