Vietnam Tariff Intelligence

HS 4103.90.00 detail

HS code	4103.90.00
Description	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter / - Other
Unit	kg/m/m2
Generated	10/11/2026 10:23:38
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/41039000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6625
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6625
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6625
Excise tax		No data			
Environmental tax		No data			
Export duty	10	10%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6625
CPTPP export rate	0	0%	115/2022/NĐ-CP	2022-12-30	BT2026!CM6625
EVFTA export rate	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6625
UKVFTA export rate	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6625

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	0	0%	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!E6424

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6379
ATIGA	2023	2023	0	AT!F6379
ATIGA	2024	2024	0	AT!G6379
ATIGA	2025	2025	0	AT!H6379
ATIGA	2026	2026	0	AT!I6379
ATIGA	2027	2027	0	AT!J6379
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6429
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6429
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6429
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6429
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6429
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6429
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6427
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6427
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6427
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6427
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6427
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6427
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6431
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6385
AIFTA	30/12/2022	2022	0	AI!F6387
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6387
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6387
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6387
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6387
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6387

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6407
VKFTA	2023	2023	0	VK!F6407
VKFTA	2024	2024	0	VK!G6407
VKFTA	2025	2025	0	VK!H6407
VKFTA	2026	2026	0	VK!I6407
VKFTA	2027	2027	0	VK!J6407
VCFTA	2022	2022	0	VC!D6460
VCFTA	2023	2023	0	VC!E6460
VCFTA	2024	2024	0	VC!F6460
VCFTA	2025	2025	0	VC!G6460
VCFTA	2026	2026	0	VC!H6460
VCFTA	2027	2027	0	VC!I6460
VN-EAEU	2022	2022	0	EAV!D6442
VN-EAEU	2023	2023	0	EAV!E6442
VN-EAEU	2024	2024	0	EAV!F6442
VN-EAEU	2025	2025	0	EAV!G6442
VN-EAEU	2026	2026	0	EAV!H6442
VN-EAEU	2027	2027	0	EAV!I6442
AHKFTA	2022	2022	0	AKH!D6450
AHKFTA	2023	2023	0	AKH!E6450
AHKFTA	2024	2024	0	AKH!F6450
AHKFTA	2025	2025	0	AKH!G6450
AHKFTA	2026	2026	0	AKH!H6450
AHKFTA	2027	2027	0	AKH!I6450
EVFTA	2022	2022	0	EV-NK!D6443
EVFTA	2023	2023	0	EV-NK!E6443

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6443
EVFTA	2025	2025	0	EV-NK!G6443
EVFTA	2026	2026	0	EV-NK!H6443
EVFTA	2027	2027	0	EV-NK!I6443
UKVFTA	2022	2022	0	UKV!D6445
UKVFTA	2023	2023	0	UKV!E6445
UKVFTA	2024	2024	0	UKV!F6445
UKVFTA	2025	2025	0	UKV!G6445
UKVFTA	2026	2026	0	UKV!H6445
UKVFTA	2027	2027	0	UKV!I6445
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6409
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6409
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6409
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6409
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6409
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6409
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6409
RCEP A	2022	2022	0	RCEPT-A!D6442
RCEP A	2023	2023	0	RCEPT-A!E6442
RCEP A	2024	2024	0	RCEPT-A!F6442
RCEP A	2025	2025	0	RCEPT-A!G6442
RCEP A	2026	2026	0	RCEPT-A!H6442
RCEP A	2027	2027	0	RCEPT-A!I6442
RCEP B	2022	2022	0	B!D6442
RCEP B	2023	2023	0	B!E6442
RCEP B	2024	2024	0	B!F6442

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6442
RCEP B	2026	2026	0	B!H6442
RCEP B	2027	2027	0	B!I6442
RCEP C	2022	2022	0	C!D6442
RCEP C	2023	2023	0	C!E6442
RCEP C	2024	2024	0	C!F6442
RCEP C	2025	2025	0	C!G6442
RCEP C	2026	2026	0	C!H6442
RCEP C	2027	2027	0	C!I6442
RCEP D	2022	2022	0	D!D6442
RCEP D	2023	2023	0	D!E6442
RCEP D	2024	2024	0	D!F6442
RCEP D	2025	2025	0	D!G6442
RCEP D	2026	2026	0	D!H6442
RCEP D	2027	2027	0	D!I6442
RCEP E	2022	2022	0	E!D6445
RCEP E	2023	2023	0	E!E6445
RCEP E	2024	2024	0	E!F6445
RCEP E	2025	2025	0	E!G6445
RCEP E	2026	2026	0	E!H6445
RCEP E	2027	2027	0	E!I6445
RCEP F	2022	2022	0	F!D6442
RCEP F	2023	2023	0	F!E6442
RCEP F	2024	2024	0	F!F6442
RCEP F	2025	2025	0	F!G6442
RCEP F	2026	2026	0	F!H6442

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6442
VIFTA	2024	2024	0	VI!F5955
VIFTA	2025	2025	0	VI!G5955
VIFTA	2026	2026	0	VI!H5955
VIFTA	2027	2027	0	VI!I5955

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
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 "*/5/8/10".		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 4103.90.00. 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 0% for 4103.90.00 was checked against BT2026 (cell BT2026!N6625), 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)
Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)

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.