Vietnam Tariff Intelligence

HS 4104.11.90 detail

HS code	4104.11.90
Description	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared / - In the wet state (including wet-blue): / - - Full grains, unsplit; grain splits: / - - - Other
Unit	kg/m/m2
Generated	03/11/2026 00:59:41
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/41041190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6630
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6630
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6630
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6630
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	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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	2.1	2.1%	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!E6430

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6385
ATIGA	2023	2023	0	AT!F6385
ATIGA	2024	2024	0	AT!G6385
ATIGA	2025	2025	0	AT!H6385
ATIGA	2026	2026	0	AT!I6385
ATIGA	2027	2027	0	AT!J6385
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6435
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6435
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6435
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6435
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6435
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6435
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6433
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6433
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6433
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6433
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6433
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6433
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6437
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6391
AIFTA	30/12/2022	2022	0	AI!F6393
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6393
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6393
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6393
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6393
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6393

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6413
VKFTA	2023	2023	0	VK!F6413
VKFTA	2024	2024	0	VK!G6413
VKFTA	2025	2025	0	VK!H6413
VKFTA	2026	2026	0	VK!I6413
VKFTA	2027	2027	0	VK!J6413
VCFTA	2022	2022	0	VC!D6466
VCFTA	2023	2023	0	VC!E6466
VCFTA	2024	2024	0	VC!F6466
VCFTA	2025	2025	0	VC!G6466
VCFTA	2026	2026	0	VC!H6466
VCFTA	2027	2027	0	VC!I6466
VN-EAEU	2022	2022	0	EAV!D6448
VN-EAEU	2023	2023	0	EAV!E6448
VN-EAEU	2024	2024	0	EAV!F6448
VN-EAEU	2025	2025	0	EAV!G6448
VN-EAEU	2026	2026	0	EAV!H6448
VN-EAEU	2027	2027	0	EAV!I6448
VNCU	2022	2022	0	VNCU!D829
VNCU	2023 - 2027		0	VNCU!E829
AHKFTA	2022	2022	0	AKH!D6456
AHKFTA	2023	2023	0	AKH!E6456
AHKFTA	2024	2024	0	AKH!F6456
AHKFTA	2025	2025	0	AKH!G6456
AHKFTA	2026	2026	0	AKH!H6456
AHKFTA	2027	2027	0	AKH!I6456

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	0	EV-NK!D6449
EVFTA	2023	2023	0	EV-NK!E6449
EVFTA	2024	2024	0	EV-NK!F6449
EVFTA	2025	2025	0	EV-NK!G6449
EVFTA	2026	2026	0	EV-NK!H6449
EVFTA	2027	2027	0	EV-NK!I6449
UKVFTA	2022	2022	0	UKV!D6451
UKVFTA	2023	2023	0	UKV!E6451
UKVFTA	2024	2024	0	UKV!F6451
UKVFTA	2025	2025	0	UKV!G6451
UKVFTA	2026	2026	0	UKV!H6451
UKVFTA	2027	2027	0	UKV!I6451
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6415
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6415
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6415
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6415
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6415
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6415
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6415
RCEP A	2022	2022	0	RCEPT-A!D6448
RCEP A	2023	2023	0	RCEPT-A!E6448
RCEP A	2024	2024	0	RCEPT-A!F6448
RCEP A	2025	2025	0	RCEPT-A!G6448
RCEP A	2026	2026	0	RCEPT-A!H6448
RCEP A	2027	2027	0	RCEPT-A!I6448
RCEP B	2022	2022	0	B!D6448

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E6448
RCEP B	2024	2024	0	B!F6448
RCEP B	2025	2025	0	B!G6448
RCEP B	2026	2026	0	B!H6448
RCEP B	2027	2027	0	B!I6448
RCEP C	2022	2022	0	C!D6448
RCEP C	2023	2023	0	C!E6448
RCEP C	2024	2024	0	C!F6448
RCEP C	2025	2025	0	C!G6448
RCEP C	2026	2026	0	C!H6448
RCEP C	2027	2027	0	C!I6448
RCEP D	2022	2022	0	D!D6448
RCEP D	2023	2023	0	D!E6448
RCEP D	2024	2024	0	D!F6448
RCEP D	2025	2025	0	D!G6448
RCEP D	2026	2026	0	D!H6448
RCEP D	2027	2027	0	D!I6448
RCEP E	2022	2022	0	E!D6451
RCEP E	2023	2023	0	E!E6451
RCEP E	2024	2024	0	E!F6451
RCEP E	2025	2025	0	E!G6451
RCEP E	2026	2026	0	E!H6451
RCEP E	2027	2027	0	E!I6451
RCEP F	2022	2022	0	F!D6448
RCEP F	2023	2023	0	F!E6448
RCEP F	2024	2024	0	F!F6448

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G6448
RCEP F	2026	2026	0	F!H6448
RCEP F	2027	2027	0	F!I6448
VIFTA	2024	2024	2.7	VI!F5960
VIFTA	2025	2025	2.4	VI!G5960
VIFTA	2026	2026	2.1	VI!H5960
VIFTA	2027	2027	1.8	VI!I5960

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4104.11 has 2 lines; 4104.11.90 is distinguished from its siblings by: Other.	4104.11.10 Of bovine, vegetable tanned	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4104.11.90. 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 3% for 4104.11.90 was checked against BT2026 (cell BT2026!N6630), 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)

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.