Vietnam Tariff Intelligence

HS 4107.11.00 detail

HS code	4107.11.00
Description	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14 / - Whole hides and skins: / - - Full grains, unsplit
Unit	kg/m/m2
Generated	03/11/2026 11:15:47
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/41071100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6651
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N6651
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6651
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6651
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	7	7%	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!E6454

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6409
ATIGA	2023	2023	0	AT!F6409
ATIGA	2024	2024	0	AT!G6409
ATIGA	2025	2025	0	AT!H6409
ATIGA	2026	2026	0	AT!I6409
ATIGA	2027	2027	0	AT!J6409
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6459
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6459
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6459
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6459
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6459
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6459
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6457
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6457
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6457
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6457
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6457
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6457
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6461
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6415
AIFTA	30/12/2022	2022	0	AI!F6417
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6417
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6417
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6417
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6417
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6417

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6437
VKFTA	2023	2023	0	VK!F6437
VKFTA	2024	2024	0	VK!G6437
VKFTA	2025	2025	0	VK!H6437
VKFTA	2026	2026	0	VK!I6437
VKFTA	2027	2027	0	VK!J6437
VCFTA	2022	2022	2	VC!D6490
VCFTA	2023	2023	1	VC!E6490
VCFTA	2024	2024	0	VC!F6490
VCFTA	2025	2025	0	VC!G6490
VCFTA	2026	2026	0	VC!H6490
VCFTA	2027	2027	0	VC!I6490
VN-EAEU	2022	2022	0	EAV!D6472
VN-EAEU	2023	2023	0	EAV!E6472
VN-EAEU	2024	2024	0	EAV!F6472
VN-EAEU	2025	2025	0	EAV!G6472
VN-EAEU	2026	2026	0	EAV!H6472
VN-EAEU	2027	2027	0	EAV!I6472
VNCU	2022	2022	0	VNCU!D832
VNCU	2023 - 2027		0	VNCU!E832
AHKFTA	2022	2022	0	AKH!D6480
AHKFTA	2023	2023	0	AKH!E6480
AHKFTA	2024	2024	0	AKH!F6480
AHKFTA	2025	2025	0	AKH!G6480
AHKFTA	2026	2026	0	AKH!H6480
AHKFTA	2027	2027	0	AKH!I6480

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	5	EV-NK!D6473
EVFTA	2023	2023	3,3	EV-NK!E6473
EVFTA	2024	2024	1,6	EV-NK!F6473
EVFTA	2025	2025	0	EV-NK!G6473
EVFTA	2026	2026	0	EV-NK!H6473
EVFTA	2027	2027	0	EV-NK!I6473
UKVFTA	2022	2022	5	UKV!D6475
UKVFTA	2023	2023	3,3	UKV!E6475
UKVFTA	2024	2024	1,6	UKV!F6475
UKVFTA	2025	2025	0	UKV!G6475
UKVFTA	2026	2026	0	UKV!H6475
UKVFTA	2027	2027	0	UKV!I6475
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6439
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6439
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6439
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6439
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6439
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6439
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6439
RCEP A	2022	2022	0	RCEPT-A!D6472
RCEP A	2023	2023	0	RCEPT-A!E6472
RCEP A	2024	2024	0	RCEPT-A!F6472
RCEP A	2025	2025	0	RCEPT-A!G6472
RCEP A	2026	2026	0	RCEPT-A!H6472
RCEP A	2027	2027	0	RCEPT-A!I6472
RCEP B	2022	2022	0	B!D6472

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E6472
RCEP B	2024	2024	0	B!F6472
RCEP B	2025	2025	0	B!G6472
RCEP B	2026	2026	0	B!H6472
RCEP B	2027	2027	0	B!I6472
RCEP C	2022	2022	0	C!D6472
RCEP C	2023	2023	0	C!E6472
RCEP C	2024	2024	0	C!F6472
RCEP C	2025	2025	0	C!G6472
RCEP C	2026	2026	0	C!H6472
RCEP C	2027	2027	0	C!I6472
RCEP D	2022	2022	0	D!D6472
RCEP D	2023	2023	0	D!E6472
RCEP D	2024	2024	0	D!F6472
RCEP D	2025	2025	0	D!G6472
RCEP D	2026	2026	0	D!H6472
RCEP D	2027	2027	0	D!I6472
RCEP E	2022	2022	0	E!D6475
RCEP E	2023	2023	0	E!E6475
RCEP E	2024	2024	0	E!F6475
RCEP E	2025	2025	0	E!G6475
RCEP E	2026	2026	0	E!H6475
RCEP E	2027	2027	0	E!I6475
RCEP F	2022	2022	0	F!D6472
RCEP F	2023	2023	0	F!E6472
RCEP F	2024	2024	0	F!F6472

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G6472
RCEP F	2026	2026	0	F!H6472
RCEP F	2027	2027	0	F!I6472
VIFTA	2024	2024	9	VI!F5981
VIFTA	2025	2025	8	VI!G5981
VIFTA	2026	2026	7	VI!H5981
VIFTA	2027	2027	6	VI!I5981

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
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 4107.11.00. 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 10% for 4107.11.00 was checked against BT2026 (cell BT2026!N6651), 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.