Vietnam Tariff Intelligence

HS 4113.90.00 detail

HS code	4113.90.00
Description	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14 / - Other
Unit	kg/m/m2
Generated	04/11/2026 05:36:13
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/41139000/

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!K6663
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N6663
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6663
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6663
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MY)	0% (except MY)	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
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
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	7.5	7.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6468
ATIGA	2022	2022	0	AT!E6423
ATIGA	2023	2023	0	AT!F6423
ATIGA	2024	2024	0	AT!G6423
ATIGA	2025	2025	0	AT!H6423
ATIGA	2026	2026	0	AT!I6423
ATIGA	2027	2027	0	AT!J6423
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6473
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6473
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6473

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6473
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6473
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6473
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6471
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6471
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6471
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6471
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6471
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6471
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6475
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6429
AIFTA	30/12/2022	2022	8	AI!F6431
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G6431
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H6431
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I6431
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J6431
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K6431
VKFTA	2022	2022	0	VK!E6451
VKFTA	2023	2023	0	VK!F6451
VKFTA	2024	2024	0	VK!G6451
VKFTA	2025	2025	0	VK!H6451
VKFTA	2026	2026	0	VK!I6451
VKFTA	2027	2027	0	VK!J6451
VCFTA	2022	2022	0	VC!D6504
VCFTA	2023	2023	0	VC!E6504
VCFTA	2024	2024	0	VC!F6504

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6504
VCFTA	2026	2026	0	VC!H6504
VCFTA	2027	2027	0	VC!I6504
VN-EAEU	2022	2022	2,7	EAV!D6486
VN-EAEU	2023	2023	1,8	EAV!E6486
VN-EAEU	2024	2024	0,9	EAV!F6486
VN-EAEU	2025	2025	0	EAV!G6486
VN-EAEU	2026	2026	0	EAV!H6486
VN-EAEU	2027	2027	0	EAV!I6486
AHKFTA	2022	2022	*	AKH!D6494
AHKFTA	2023	2023	*	AKH!E6494
AHKFTA	2024	2024	*	AKH!F6494
AHKFTA	2025	2025	*	AKH!G6494
AHKFTA	2026	2026	*	AKH!H6494
AHKFTA	2027	2027	*	AKH!I6494
EVFTA	2022	2022	5	EV-NK!D6487
EVFTA	2023	2023	3,3	EV-NK!E6487
EVFTA	2024	2024	1,6	EV-NK!F6487
EVFTA	2025	2025	0	EV-NK!G6487
EVFTA	2026	2026	0	EV-NK!H6487
EVFTA	2027	2027	0	EV-NK!I6487
UKVFTA	2022	2022	5	UKV!D6489
UKVFTA	2023	2023	3,3	UKV!E6489
UKVFTA	2024	2024	1,6	UKV!F6489
UKVFTA	2025	2025	0	UKV!G6489
UKVFTA	2026	2026	0	UKV!H6489

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6489
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6453
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6453
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6453
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6453
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6453
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6453
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6453
RCEP A	2022	2022	9	RCEPT-A!D6486
RCEP A	2023	2023	8	RCEPT-A!E6486
RCEP A	2024	2024	7	RCEPT-A!F6486
RCEP A	2025	2025	6	RCEPT-A!G6486
RCEP A	2026	2026	5	RCEPT-A!H6486
RCEP A	2027	2027	4	RCEPT-A!I6486
RCEP B	2022	2022	9	B!D6486
RCEP B	2023	2023	8	B!E6486
RCEP B	2024	2024	7	B!F6486
RCEP B	2025	2025	6	B!G6486
RCEP B	2026	2026	5	B!H6486
RCEP B	2027	2027	4	B!I6486
RCEP C	2022	2022	9	C!D6486
RCEP C	2023	2023	8	C!E6486
RCEP C	2024	2024	7	C!F6486
RCEP C	2025	2025	6	C!G6486
RCEP C	2026	2026	5	C!H6486
RCEP C	2027	2027	4	C!I6486

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D6486
RCEP D	2023	2023	8,2	D!E6486
RCEP D	2024	2024	7,3	D!F6486
RCEP D	2025	2025	6,4	D!G6486
RCEP D	2026	2026	5,5	D!H6486
RCEP D	2027	2027	4,5	D!I6486
RCEP E	2022	2022	9	E!D6489
RCEP E	2023	2023	8	E!E6489
RCEP E	2024	2024	7	E!F6489
RCEP E	2025	2025	6	E!G6489
RCEP E	2026	2026	5	E!H6489
RCEP E	2027	2027	4	E!I6489
RCEP F	2022	2022	9	F!D6486
RCEP F	2023	2023	8	F!E6486
RCEP F	2024	2024	7	F!F6486
RCEP F	2025	2025	6	F!G6486
RCEP F	2026	2026	5	F!H6486
RCEP F	2027	2027	4	F!I6486
VIFTA	2024	2024	6.7	VI!F5993
VIFTA	2025	2025	3.3	VI!G5993
VIFTA	2026	2026	0	VI!H5993
VIFTA	2027	2027	0	VI!I5993

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 4113.90.00. 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 10% for 4113.90.00 was checked against BT2026 (cell BT2026!N6663), 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.