Vietnam Tariff Intelligence

HS 4115.20.00 detail

HS code	4115.20.00
Description	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour / - Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour
Unit	kg/m/m2
Generated	02/11/2026 20:18:17
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/41152000/

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!K6669
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N6669
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6669
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6669
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
VIFTA	3.5	3.5%	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!E6476

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6431
ATIGA	2023	2023	0	AT!F6431
ATIGA	2024	2024	0	AT!G6431
ATIGA	2025	2025	0	AT!H6431
ATIGA	2026	2026	0	AT!I6431
ATIGA	2027	2027	0	AT!J6431
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6481
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6481
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6481
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6481
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6481
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6481
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6479
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6479
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6479
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6479
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6479
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6479
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6483
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6437
AIFTA	30/12/2022	2022	0	AI!F6439
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6439
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6439
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6439
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6439
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6439

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6459
VKFTA	2023	2023	0	VK!F6459
VKFTA	2024	2024	0	VK!G6459
VKFTA	2025	2025	0	VK!H6459
VKFTA	2026	2026	0	VK!I6459
VKFTA	2027	2027	0	VK!J6459
VCFTA	2022	2022	0	VC!D6512
VCFTA	2023	2023	0	VC!E6512
VCFTA	2024	2024	0	VC!F6512
VCFTA	2025	2025	0	VC!G6512
VCFTA	2026	2026	0	VC!H6512
VCFTA	2027	2027	0	VC!I6512
VN-EAEU	2022	2022	0	EAV!D6494
VN-EAEU	2023	2023	0	EAV!E6494
VN-EAEU	2024	2024	0	EAV!F6494
VN-EAEU	2025	2025	0	EAV!G6494
VN-EAEU	2026	2026	0	EAV!H6494
VN-EAEU	2027	2027	0	EAV!I6494
AHKFTA	2022	2022	0	AKH!D6502
AHKFTA	2023	2023	0	AKH!E6502
AHKFTA	2024	2024	0	AKH!F6502
AHKFTA	2025	2025	0	AKH!G6502
AHKFTA	2026	2026	0	AKH!H6502
AHKFTA	2027	2027	0	AKH!I6502
EVFTA	2022	2022	0	EV-NK!D6495
EVFTA	2023	2023	0	EV-NK!E6495

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6495
EVFTA	2025	2025	0	EV-NK!G6495
EVFTA	2026	2026	0	EV-NK!H6495
EVFTA	2027	2027	0	EV-NK!I6495
UKVFTA	2022	2022	0	UKV!D6497
UKVFTA	2023	2023	0	UKV!E6497
UKVFTA	2024	2024	0	UKV!F6497
UKVFTA	2025	2025	0	UKV!G6497
UKVFTA	2026	2026	0	UKV!H6497
UKVFTA	2027	2027	0	UKV!I6497
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6461
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6461
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6461
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6461
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6461
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6461
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6461
RCEP A	2022	2022	0	RCEPT-A!D6494
RCEP A	2023	2023	0	RCEPT-A!E6494
RCEP A	2024	2024	0	RCEPT-A!F6494
RCEP A	2025	2025	0	RCEPT-A!G6494
RCEP A	2026	2026	0	RCEPT-A!H6494
RCEP A	2027	2027	0	RCEPT-A!I6494
RCEP B	2022	2022	0	B!D6494
RCEP B	2023	2023	0	B!E6494
RCEP B	2024	2024	0	B!F6494

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6494
RCEP B	2026	2026	0	B!H6494
RCEP B	2027	2027	0	B!I6494
RCEP C	2022	2022	0	C!D6494
RCEP C	2023	2023	0	C!E6494
RCEP C	2024	2024	0	C!F6494
RCEP C	2025	2025	0	C!G6494
RCEP C	2026	2026	0	C!H6494
RCEP C	2027	2027	0	C!I6494
RCEP D	2022	2022	0	D!D6494
RCEP D	2023	2023	0	D!E6494
RCEP D	2024	2024	0	D!F6494
RCEP D	2025	2025	0	D!G6494
RCEP D	2026	2026	0	D!H6494
RCEP D	2027	2027	0	D!I6494
RCEP E	2022	2022	0	E!D6497
RCEP E	2023	2023	0	E!E6497
RCEP E	2024	2024	0	E!F6497
RCEP E	2025	2025	0	E!G6497
RCEP E	2026	2026	0	E!H6497
RCEP E	2027	2027	0	E!I6497
RCEP F	2022	2022	0	F!D6494
RCEP F	2023	2023	0	F!E6494
RCEP F	2024	2024	0	F!F6494
RCEP F	2025	2025	0	F!G6494
RCEP F	2026	2026	0	F!H6494

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6494
VIFTA	2024	2024	4,5	VI!F5999
VIFTA	2025	2025	4	VI!G5999
VIFTA	2026	2026	3.5	VI!H5999
VIFTA	2027	2027	3	VI!I5999

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 4115.20.00. 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 5% for 4115.20.00 was checked against BT2026 (cell BT2026!N6669), 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.