Vietnam Tariff Intelligence

HS 4203.10.00 detail

HS code	4203.10.00
Description	Articles of apparel and clothing accessories, of leather or of composition leather / - Articles of apparel
Unit	kg/chiếc
Generated	05/11/2026 23:05:53
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/42031000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6732
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N6732
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6732
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AKFTA	0(-LA)	0% (except LA)	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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/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
VCFTA	27	27%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6523
ATIGA	2022	2022	0	AT!E6478

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6478
ATIGA	2024	2024	0	AT!G6478
ATIGA	2025	2025	0	AT!H6478
ATIGA	2026	2026	0	AT!I6478
ATIGA	2027	2027	0	AT!J6478
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6528
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6528
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6528
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6528
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6528
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6528
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E6528
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F6528
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6528
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6528
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6528
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6528
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6530
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6484
AIFTA	30/12/2022	2022	5	AI!F6486
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G6486
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H6486
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I6486
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J6486
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K6486
VKFTA	2022	2022	0	VK!E6506

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F6506
VKFTA	2024	2024	0	VK!G6506
VKFTA	2025	2025	0	VK!H6506
VKFTA	2026	2026	0	VK!I6506
VKFTA	2027	2027	0	VK!J6506
VCFTA	2022	2022	34	VC!D6559
VCFTA	2023	2023	34	VC!E6559
VCFTA	2024	2024	27	VC!F6559
VCFTA	2025	2025	27	VC!G6559
VCFTA	2026	2026	27	VC!H6559
VCFTA	2027	2027	27	VC!I6559
VN-EAEU	2022	2022	6,8	EAV!D6541
VN-EAEU	2023	2023	4,5	EAV!E6541
VN-EAEU	2024	2024	2,3	EAV!F6541
VN-EAEU	2025	2025	0	EAV!G6541
VN-EAEU	2026	2026	0	EAV!H6541
VN-EAEU	2027	2027	0	EAV!I6541
AHKFTA	2022	2022	25	AKH!D6549
AHKFTA	2023	2023	25	AKH!E6549
AHKFTA	2024	2024	25	AKH!F6549
AHKFTA	2025	2025	25	AKH!G6549
AHKFTA	2026	2026	25	AKH!H6549
AHKFTA	2027	2027	25	AKH!I6549
EVFTA	2022	2022	12,5	EV-NK!D6542
EVFTA	2023	2023	8,3	EV-NK!E6542
EVFTA	2024	2024	4,1	EV-NK!F6542

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G6542
EVFTA	2026	2026	0	EV-NK!H6542
EVFTA	2027	2027	0	EV-NK!I6542
UKVFTA	2022	2022	12,5	UKV!D6544
UKVFTA	2023	2023	8,3	UKV!E6544
UKVFTA	2024	2024	4,1	UKV!F6544
UKVFTA	2025	2025	0	UKV!G6544
UKVFTA	2026	2026	0	UKV!H6544
UKVFTA	2027	2027	0	UKV!I6544
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6508
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6508
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6508
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6508
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6508
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6508
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6508
RCEP A	2022	2022	22,5	RCEPT-A!D6543
RCEP A	2023	2023	20	RCEPT-A!E6543
RCEP A	2024	2024	17,5	RCEPT-A!F6543
RCEP A	2025	2025	15	RCEPT-A!G6543
RCEP A	2026	2026	12,5	RCEPT-A!H6543
RCEP A	2027	2027	10	RCEPT-A!I6543
RCEP B	2022	2022	22,5	B!D6543
RCEP B	2023	2023	20	B!E6543
RCEP B	2024	2024	17,5	B!F6543
RCEP B	2025	2025	15	B!G6543

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	12,5	B!H6543
RCEP B	2027	2027	10	B!I6543
RCEP C	2022	2022	22,5	C!D6543
RCEP C	2023	2023	20	C!E6543
RCEP C	2024	2024	17,5	C!F6543
RCEP C	2025	2025	15	C!G6543
RCEP C	2026	2026	12,5	C!H6543
RCEP C	2027	2027	10	C!I6543
RCEP D	2022	2022	22,7	D!D6543
RCEP D	2023	2023	20,5	D!E6543
RCEP D	2024	2024	18,2	D!F6543
RCEP D	2025	2025	15,9	D!G6543
RCEP D	2026	2026	13,6	D!H6543
RCEP D	2027	2027	11,4	D!I6543
RCEP E	2022	2022	22,5	E!D6546
RCEP E	2023	2023	20	E!E6546
RCEP E	2024	2024	17,5	E!F6546
RCEP E	2025	2025	15	E!G6546
RCEP E	2026	2026	12,5	E!H6546
RCEP E	2027	2027	10	E!I6546
RCEP F	2022	2022	22,5	F!D6543
RCEP F	2023	2023	20	F!E6543
RCEP F	2024	2024	17,5	F!F6543
RCEP F	2025	2025	15	F!G6543
RCEP F	2026	2026	12,5	F!H6543
RCEP F	2027	2027	10	F!I6543

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	22.5	VI!F6043
VIFTA	2025	2025	20	VI!G6043
VIFTA	2026	2026	17.5	VI!H6043
VIFTA	2027	2027	15	VI!I6043

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)		765/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%, VCFTA 27%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 4203.10.00. 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 25% for 4203.10.00 was checked against BT2026 (cell BT2026!N6732), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)
DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)

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.