Vietnam Tariff Intelligence

# HS 4203.30.00 detail

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|---|---|
| **HS code** | 4203.30.00 |
| **Description** | Articles of apparel and clothing accessories, of leather or of composition leather / - Belts and bandoliers |
| **Unit** | kg/chiếc |
| **Generated** | 02/11/2026 13:14:01 |
| **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/42033000/ |

## 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!K6740 |
| Preferential (MFN) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N6740 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6740 |
| 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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-BN, KH) | 0% (except BN, KH) | 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(-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 |
| VCFTA | 2 | 2% | Consolidated BT2026 | 2026 | VC | 112/2022/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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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 | 14.3 | 14.3% | 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 |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E6531 |
| ATIGA | 2022 | 2022 | 0 | AT!E6486 |
| ATIGA | 2023 | 2023 | 0 | AT!F6486 |
| ATIGA | 2024 | 2024 | 0 | AT!G6486 |
| ATIGA | 2025 | 2025 | 0 | AT!H6486 |
| ATIGA | 2026 | 2026 | 0 | AT!I6486 |
| ATIGA | 2027 | 2027 | 0 | AT!J6486 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E6536 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F6536 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G6536 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H6536 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I6536 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J6536 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E6536 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F6536 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G6536 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H6536 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I6536 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J6536 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F6538 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H6492 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F6494 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G6494 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H6494 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I6494 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J6494 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K6494 |
| VKFTA | 2022 | 2022 | 0 | VK!E6514 |
| VKFTA | 2023 | 2023 | 0 | VK!F6514 |
| VKFTA | 2024 | 2024 | 0 | VK!G6514 |
| VKFTA | 2025 | 2025 | 0 | VK!H6514 |
| VKFTA | 2026 | 2026 | 0 | VK!I6514 |
| VKFTA | 2027 | 2027 | 0 | VK!J6514 |
| VCFTA | 2022 | 2022 | 12 | VC!D6567 |
| VCFTA | 2023 | 2023 | 10 | VC!E6567 |
| VCFTA | 2024 | 2024 | 7 | VC!F6567 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 5 | VC!G6567 |
| VCFTA | 2026 | 2026 | 2 | VC!H6567 |
| VCFTA | 2027 | 2027 | 0 | VC!I6567 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D6549 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E6549 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F6549 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G6549 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H6549 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I6549 |
| AHKFTA | 2022 | 2022 | 25 | AKH!D6557 |
| AHKFTA | 2023 | 2023 | 25 | AKH!E6557 |
| AHKFTA | 2024 | 2024 | 25 | AKH!F6557 |
| AHKFTA | 2025 | 2025 | 25 | AKH!G6557 |
| AHKFTA | 2026 | 2026 | 25 | AKH!H6557 |
| AHKFTA | 2027 | 2027 | 25 | AKH!I6557 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D6550 |
| EVFTA | 2023 | 2023 | 8,3 | EV-NK!E6550 |
| EVFTA | 2024 | 2024 | 4,1 | EV-NK!F6550 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G6550 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H6550 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I6550 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D6552 |
| UKVFTA | 2023 | 2023 | 8,3 | UKV!E6552 |
| UKVFTA | 2024 | 2024 | 4,1 | UKV!F6552 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G6552 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H6552 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I6552 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D6516 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E6516 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F6516 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G6516 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H6516 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I6516 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J6516 |
| RCEP A | 2022 | 2022 | 22,5 | RCEPT-A!D6551 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E6551 |
| RCEP A | 2024 | 2024 | 17,5 | RCEPT-A!F6551 |
| RCEP A | 2025 | 2025 | 15 | RCEPT-A!G6551 |
| RCEP A | 2026 | 2026 | 12,5 | RCEPT-A!H6551 |
| RCEP A | 2027 | 2027 | 10 | RCEPT-A!I6551 |
| RCEP B | 2022 | 2022 | 22,5 | B!D6551 |
| RCEP B | 2023 | 2023 | 20 | B!E6551 |
| RCEP B | 2024 | 2024 | 17,5 | B!F6551 |
| RCEP B | 2025 | 2025 | 15 | B!G6551 |
| RCEP B | 2026 | 2026 | 12,5 | B!H6551 |
| RCEP B | 2027 | 2027 | 10 | B!I6551 |
| RCEP C | 2022 | 2022 | 22,5 | C!D6551 |
| RCEP C | 2023 | 2023 | 20 | C!E6551 |
| RCEP C | 2024 | 2024 | 17,5 | C!F6551 |
| RCEP C | 2025 | 2025 | 15 | C!G6551 |
| RCEP C | 2026 | 2026 | 12,5 | C!H6551 |
| RCEP C | 2027 | 2027 | 10 | C!I6551 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 22,7 | D!D6551 |
| RCEP D | 2023 | 2023 | 20,5 | D!E6551 |
| RCEP D | 2024 | 2024 | 18,2 | D!F6551 |
| RCEP D | 2025 | 2025 | 15,9 | D!G6551 |
| RCEP D | 2026 | 2026 | 13,6 | D!H6551 |
| RCEP D | 2027 | 2027 | 11,4 | D!I6551 |
| RCEP E | 2022 | 2022 | 22,5 | E!D6554 |
| RCEP E | 2023 | 2023 | 20 | E!E6554 |
| RCEP E | 2024 | 2024 | 17,5 | E!F6554 |
| RCEP E | 2025 | 2025 | 15 | E!G6554 |
| RCEP E | 2026 | 2026 | 12,5 | E!H6554 |
| RCEP E | 2027 | 2027 | 10 | E!I6554 |
| RCEP F | 2022 | 2022 | 22,5 | F!D6551 |
| RCEP F | 2023 | 2023 | 20 | F!E6551 |
| RCEP F | 2024 | 2024 | 17,5 | F!F6551 |
| RCEP F | 2025 | 2025 | 15 | F!G6551 |
| RCEP F | 2026 | 2026 | 12,5 | F!H6551 |
| RCEP F | 2027 | 2027 | 10 | F!I6551 |
| VIFTA | 2024 | 2024 | 21.4 | VI!F6051 |
| VIFTA | 2025 | 2025 | 17.9 | VI!G6051 |
| VIFTA | 2026 | 2026 | 14.3 | VI!H6051 |
| VIFTA | 2027 | 2027 | 10.7 | VI!I6051 |

## 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%: 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 |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4203.30.00. 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 4203.30.00 was checked against BT2026 (cell BT2026!N6740), 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) |

| Item policy |
| --- |
| 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.