Vietnam Tariff Intelligence

HS 4203.40.00 detail

HS code	4203.40.00
Description	Articles of apparel and clothing accessories, of leather or of composition leather / - Other clothing accessories
Unit	kg/chiếc
Generated	03/11/2026 05:53:06
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/42034000/

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!K6741
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N6741
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6741
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 (-KH)	0% (except 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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E6532
ATIGA	2022	2022	0	AT!E6487
ATIGA	2023	2023	0	AT!F6487
ATIGA	2024	2024	0	AT!G6487
ATIGA	2025	2025	0	AT!H6487
ATIGA	2026	2026	0	AT!I6487
ATIGA	2027	2027	0	AT!J6487
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6537
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6537
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6537

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6537
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6537
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6537
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6537
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6537
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6537
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6537
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6537
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6537
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6539
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6493
AIFTA	30/12/2022	2022	*	AI!F6495
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6495
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6495
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6495
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6495
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6495
VKFTA	2022	2022	0	VK!E6515
VKFTA	2023	2023	0	VK!F6515
VKFTA	2024	2024	0	VK!G6515
VKFTA	2025	2025	0	VK!H6515
VKFTA	2026	2026	0	VK!I6515
VKFTA	2027	2027	0	VK!J6515
VCFTA	2022	2022	6	VC!D6568
VCFTA	2023	2023	3	VC!E6568
VCFTA	2024	2024	0	VC!F6568

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6568
VCFTA	2026	2026	0	VC!H6568
VCFTA	2027	2027	0	VC!I6568
VN-EAEU	2022	2022	6,8	EAV!D6550
VN-EAEU	2023	2023	4,5	EAV!E6550
VN-EAEU	2024	2024	2,3	EAV!F6550
VN-EAEU	2025	2025	0	EAV!G6550
VN-EAEU	2026	2026	0	EAV!H6550
VN-EAEU	2027	2027	0	EAV!I6550
AHKFTA	2022	2022	25	AKH!D6558
AHKFTA	2023	2023	25	AKH!E6558
AHKFTA	2024	2024	25	AKH!F6558
AHKFTA	2025	2025	25	AKH!G6558
AHKFTA	2026	2026	25	AKH!H6558
AHKFTA	2027	2027	25	AKH!I6558
EVFTA	2022	2022	12,5	EV-NK!D6551
EVFTA	2023	2023	8,3	EV-NK!E6551
EVFTA	2024	2024	4,1	EV-NK!F6551
EVFTA	2025	2025	0	EV-NK!G6551
EVFTA	2026	2026	0	EV-NK!H6551
EVFTA	2027	2027	0	EV-NK!I6551
UKVFTA	2022	2022	12,5	UKV!D6553
UKVFTA	2023	2023	8,3	UKV!E6553
UKVFTA	2024	2024	4,1	UKV!F6553
UKVFTA	2025	2025	0	UKV!G6553
UKVFTA	2026	2026	0	UKV!H6553

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6553
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6517
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6517
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6517
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6517
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6517
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6517
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6517
RCEP A	2022	2022	22,5	RCEPT-A!D6552
RCEP A	2023	2023	20	RCEPT-A!E6552
RCEP A	2024	2024	17,5	RCEPT-A!F6552
RCEP A	2025	2025	15	RCEPT-A!G6552
RCEP A	2026	2026	12,5	RCEPT-A!H6552
RCEP A	2027	2027	10	RCEPT-A!I6552
RCEP B	2022	2022	22,5	B!D6552
RCEP B	2023	2023	20	B!E6552
RCEP B	2024	2024	17,5	B!F6552
RCEP B	2025	2025	15	B!G6552
RCEP B	2026	2026	12,5	B!H6552
RCEP B	2027	2027	10	B!I6552
RCEP C	2022	2022	22,5	C!D6552
RCEP C	2023	2023	20	C!E6552
RCEP C	2024	2024	17,5	C!F6552
RCEP C	2025	2025	15	C!G6552
RCEP C	2026	2026	12,5	C!H6552
RCEP C	2027	2027	10	C!I6552

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D6552
RCEP D	2023	2023	20,5	D!E6552
RCEP D	2024	2024	18,2	D!F6552
RCEP D	2025	2025	15,9	D!G6552
RCEP D	2026	2026	13,6	D!H6552
RCEP D	2027	2027	11,4	D!I6552
RCEP E	2022	2022	22,5	E!D6555
RCEP E	2023	2023	20	E!E6555
RCEP E	2024	2024	17,5	E!F6555
RCEP E	2025	2025	15	E!G6555
RCEP E	2026	2026	12,5	E!H6555
RCEP E	2027	2027	10	E!I6555
RCEP F	2022	2022	22,5	F!D6552
RCEP F	2023	2023	20	F!E6552
RCEP F	2024	2024	17,5	F!F6552
RCEP F	2025	2025	15	F!G6552
RCEP F	2026	2026	12,5	F!H6552
RCEP F	2027	2027	10	F!I6552
VIFTA	2024	2024	21.4	VI!F6052
VIFTA	2025	2025	17.9	VI!G6052
VIFTA	2026	2026	14.3	VI!H6052
VIFTA	2027	2027	10.7	VI!I6052

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
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 4203.40.00. 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 4203.40.00 was checked against BT2026 (cell BT2026!N6741), 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)
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.