Vietnam Tariff Intelligence

HS 4102.21.00 detail

HS code	4102.21.00
Description	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter / - Without wool on: / - - Pickled
Unit	kg/m/m2
Generated	10/11/2026 16:49:12
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/41022100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6620
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6620
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6620
Excise tax		No data			
Environmental tax		No data			
Export duty	5	5%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6620
CPTPP export rate	0	0%	115/2022/NĐ-CP	2022-12-30	BT2026!CM6620
EVFTA export rate	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6620
UKVFTA export rate	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6620

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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-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
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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E6418
ATIGA	2022	2022	0	AT!E6373
ATIGA	2023	2023	0	AT!F6373
ATIGA	2024	2024	0	AT!G6373
ATIGA	2025	2025	0	AT!H6373
ATIGA	2026	2026	0	AT!I6373
ATIGA	2027	2027	0	AT!J6373
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6423
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6423
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6423

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6423
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6423
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6423
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6421
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6421
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6421
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6421
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6421
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6421
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6425
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6379
AIFTA	30/12/2022	2022	0	AI!F6381
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6381
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6381
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6381
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6381
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6381
VKFTA	2022	2022	0	VK!E6401
VKFTA	2023	2023	0	VK!F6401
VKFTA	2024	2024	0	VK!G6401
VKFTA	2025	2025	0	VK!H6401
VKFTA	2026	2026	0	VK!I6401
VKFTA	2027	2027	0	VK!J6401
VCFTA	2022	2022	0	VC!D6454
VCFTA	2023	2023	0	VC!E6454
VCFTA	2024	2024	0	VC!F6454

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6454
VCFTA	2026	2026	0	VC!H6454
VCFTA	2027	2027	0	VC!I6454
VN-EAEU	2022	2022	*	EAV!D6436
VN-EAEU	2023	2023	*	EAV!E6436
VN-EAEU	2024	2024	*	EAV!F6436
VN-EAEU	2025	2025	*	EAV!G6436
VN-EAEU	2026	2026	*	EAV!H6436
VN-EAEU	2027	2027	*	EAV!I6436
AHKFTA	2022	2022	0	AKH!D6444
AHKFTA	2023	2023	0	AKH!E6444
AHKFTA	2024	2024	0	AKH!F6444
AHKFTA	2025	2025	0	AKH!G6444
AHKFTA	2026	2026	0	AKH!H6444
AHKFTA	2027	2027	0	AKH!I6444
EVFTA	2022	2022	0	EV-NK!D6437
EVFTA	2023	2023	0	EV-NK!E6437
EVFTA	2024	2024	0	EV-NK!F6437
EVFTA	2025	2025	0	EV-NK!G6437
EVFTA	2026	2026	0	EV-NK!H6437
EVFTA	2027	2027	0	EV-NK!I6437
UKVFTA	2022	2022	0	UKV!D6439
UKVFTA	2023	2023	0	UKV!E6439
UKVFTA	2024	2024	0	UKV!F6439
UKVFTA	2025	2025	0	UKV!G6439
UKVFTA	2026	2026	0	UKV!H6439

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6439
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6403
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6403
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6403
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6403
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6403
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6403
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6403
RCEP A	2022	2022	0	RCEPT-A!D6436
RCEP A	2023	2023	0	RCEPT-A!E6436
RCEP A	2024	2024	0	RCEPT-A!F6436
RCEP A	2025	2025	0	RCEPT-A!G6436
RCEP A	2026	2026	0	RCEPT-A!H6436
RCEP A	2027	2027	0	RCEPT-A!I6436
RCEP B	2022	2022	0	B!D6436
RCEP B	2023	2023	0	B!E6436
RCEP B	2024	2024	0	B!F6436
RCEP B	2025	2025	0	B!G6436
RCEP B	2026	2026	0	B!H6436
RCEP B	2027	2027	0	B!I6436
RCEP C	2022	2022	0	C!D6436
RCEP C	2023	2023	0	C!E6436
RCEP C	2024	2024	0	C!F6436
RCEP C	2025	2025	0	C!G6436
RCEP C	2026	2026	0	C!H6436
RCEP C	2027	2027	0	C!I6436

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6436
RCEP D	2023	2023	0	D!E6436
RCEP D	2024	2024	0	D!F6436
RCEP D	2025	2025	0	D!G6436
RCEP D	2026	2026	0	D!H6436
RCEP D	2027	2027	0	D!I6436
RCEP E	2022	2022	0	E!D6439
RCEP E	2023	2023	0	E!E6439
RCEP E	2024	2024	0	E!F6439
RCEP E	2025	2025	0	E!G6439
RCEP E	2026	2026	0	E!H6439
RCEP E	2027	2027	0	E!I6439
RCEP F	2022	2022	0	F!D6436
RCEP F	2023	2023	0	F!E6436
RCEP F	2024	2024	0	F!F6436
RCEP F	2025	2025	0	F!G6436
RCEP F	2026	2026	0	F!H6436
RCEP F	2027	2027	0	F!I6436
VIFTA	2024	2024	0	VI!F5950
VIFTA	2025	2025	0	VI!G5950
VIFTA	2026	2026	0	VI!H5950
VIFTA	2027	2027	0	VI!I5950

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
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 "*/5/8/10".		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 4102.21.00. 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 0% for 4102.21.00 was checked against BT2026 (cell BT2026!N6620), 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)
Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)

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.