Vietnam Tariff Intelligence

HS 4107.99.00 detail

HS code	4107.99.00
Description	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14 / - Other, including sides: / - - Other
Unit	kg/m/m2
Generated	11/11/2026 06:15:04
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/41079900/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6657
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N6657
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6657
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6657
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	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
AKFTA	0(-TH)	0% (except TH)	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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	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)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	7.5	7.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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!E6460
ATIGA	2022	2022	0	AT!E6415
ATIGA	2023	2023	0	AT!F6415
ATIGA	2024	2024	0	AT!G6415
ATIGA	2025	2025	0	AT!H6415
ATIGA	2026	2026	0	AT!I6415
ATIGA	2027	2027	0	AT!J6415
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6465
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6465
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6465

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6465
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6465
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6465
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6463
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6463
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6463
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6463
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6463
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6463
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6467
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6421
AIFTA	30/12/2022	2022	8	AI!F6423
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G6423
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H6423
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I6423
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J6423
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K6423
VKFTA	2022	2022	0	VK!E6443
VKFTA	2023	2023	0	VK!F6443
VKFTA	2024	2024	0	VK!G6443
VKFTA	2025	2025	0	VK!H6443
VKFTA	2026	2026	0	VK!I6443
VKFTA	2027	2027	0	VK!J6443
VCFTA	2022	2022	0	VC!D6496
VCFTA	2023	2023	0	VC!E6496
VCFTA	2024	2024	0	VC!F6496

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6496
VCFTA	2026	2026	0	VC!H6496
VCFTA	2027	2027	0	VC!I6496
VN-EAEU	2022	2022	0	EAV!D6478
VN-EAEU	2023	2023	0	EAV!E6478
VN-EAEU	2024	2024	0	EAV!F6478
VN-EAEU	2025	2025	0	EAV!G6478
VN-EAEU	2026	2026	0	EAV!H6478
VN-EAEU	2027	2027	0	EAV!I6478
AHKFTA	2022	2022	*	AKH!D6486
AHKFTA	2023	2023	*	AKH!E6486
AHKFTA	2024	2024	*	AKH!F6486
AHKFTA	2025	2025	*	AKH!G6486
AHKFTA	2026	2026	*	AKH!H6486
AHKFTA	2027	2027	*	AKH!I6486
EVFTA	2022	2022	5	EV-NK!D6479
EVFTA	2023	2023	3,3	EV-NK!E6479
EVFTA	2024	2024	1,6	EV-NK!F6479
EVFTA	2025	2025	0	EV-NK!G6479
EVFTA	2026	2026	0	EV-NK!H6479
EVFTA	2027	2027	0	EV-NK!I6479
UKVFTA	2022	2022	5	UKV!D6481
UKVFTA	2023	2023	3,3	UKV!E6481
UKVFTA	2024	2024	1,6	UKV!F6481
UKVFTA	2025	2025	0	UKV!G6481
UKVFTA	2026	2026	0	UKV!H6481

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6481
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6445
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6445
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6445
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6445
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6445
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6445
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6445
RCEP A	2022	2022	9	RCEPT-A!D6478
RCEP A	2023	2023	8	RCEPT-A!E6478
RCEP A	2024	2024	7	RCEPT-A!F6478
RCEP A	2025	2025	6	RCEPT-A!G6478
RCEP A	2026	2026	5	RCEPT-A!H6478
RCEP A	2027	2027	4	RCEPT-A!I6478
RCEP B	2022	2022	9	B!D6478
RCEP B	2023	2023	8	B!E6478
RCEP B	2024	2024	7	B!F6478
RCEP B	2025	2025	6	B!G6478
RCEP B	2026	2026	5	B!H6478
RCEP B	2027	2027	4	B!I6478
RCEP C	2022	2022	9	C!D6478
RCEP C	2023	2023	8	C!E6478
RCEP C	2024	2024	7	C!F6478
RCEP C	2025	2025	6	C!G6478
RCEP C	2026	2026	5	C!H6478
RCEP C	2027	2027	4	C!I6478

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D6478
RCEP D	2023	2023	8,2	D!E6478
RCEP D	2024	2024	7,3	D!F6478
RCEP D	2025	2025	6,4	D!G6478
RCEP D	2026	2026	5,5	D!H6478
RCEP D	2027	2027	4,5	D!I6478
RCEP E	2022	2022	9	E!D6481
RCEP E	2023	2023	8	E!E6481
RCEP E	2024	2024	7	E!F6481
RCEP E	2025	2025	6	E!G6481
RCEP E	2026	2026	5	E!H6481
RCEP E	2027	2027	4	E!I6481
RCEP F	2022	2022	9	F!D6478
RCEP F	2023	2023	8	F!E6478
RCEP F	2024	2024	7	F!F6478
RCEP F	2025	2025	6	F!G6478
RCEP F	2026	2026	5	F!H6478
RCEP F	2027	2027	4	F!I6478
VIFTA	2024	2024	6.7	VI!F5987
VIFTA	2025	2025	3.3	VI!G5987
VIFTA	2026	2026	0	VI!H5987
VIFTA	2027	2027	0	VI!I5987

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 4107.99.00. 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 10% for 4107.99.00 was checked against BT2026 (cell BT2026!N6657), 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.