Vietnam Tariff Intelligence

HS 4202.12.91 detail

HS code	4202.12.91
Description	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper / - Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: / - - With outer surface of plastics or of textile materials: / - - - Other: / - - - - With outer surface of vulcanised fibre
Unit	chiếc
Generated	10/11/2026 04:20:04
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/42021291/

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!K6703
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N6703
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6703
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 (-KH, ID)	0% (except KH, ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6493
ATIGA	2022	2022	0	AT!E6448
ATIGA	2023	2023	0	AT!F6448
ATIGA	2024	2024	0	AT!G6448
ATIGA	2025	2025	0	AT!H6448
ATIGA	2026	2026	0	AT!I6448
ATIGA	2027	2027	0	AT!J6448
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6498

FTA	Period	Year	Source value	Source
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6498
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6498
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6498
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6498
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6498
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E6496
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F6496
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6496
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6496
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6496
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6496
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6500
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6454
AIFTA	30/12/2022	2022	0	AI!F6456
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6456
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6456
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6456
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6456
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6456
VKFTA	2022	2022	0	VK!E6476
VKFTA	2023	2023	0	VK!F6476
VKFTA	2024	2024	0	VK!G6476
VKFTA	2025	2025	0	VK!H6476
VKFTA	2026	2026	0	VK!I6476
VKFTA	2027	2027	0	VK!J6476
VCFTA	2022	2022	11	VC!D6529

FTA	Period	Year	Source value	Source
VCFTA	2023	2023	9	VC!E6529
VCFTA	2024	2024	6	VC!F6529
VCFTA	2025	2025	4	VC!G6529
VCFTA	2026	2026	2	VC!H6529
VCFTA	2027	2027	0	VC!I6529
VN-EAEU	2022	2022	6,8	EAV!D6511
VN-EAEU	2023	2023	4,5	EAV!E6511
VN-EAEU	2024	2024	2,3	EAV!F6511
VN-EAEU	2025	2025	0	EAV!G6511
VN-EAEU	2026	2026	0	EAV!H6511
VN-EAEU	2027	2027	0	EAV!I6511
AHKFTA	2022	2022	15	AKH!D6519
AHKFTA	2023	2023	10	AKH!E6519
AHKFTA	2024	2024	10	AKH!F6519
AHKFTA	2025	2025	5	AKH!G6519
AHKFTA	2026	2026	5	AKH!H6519
AHKFTA	2027	2027	0	AKH!I6519
EVFTA	2022	2022	12,5	EV-NK!D6512
EVFTA	2023	2023	8,3	EV-NK!E6512
EVFTA	2024	2024	4,1	EV-NK!F6512
EVFTA	2025	2025	0	EV-NK!G6512
EVFTA	2026	2026	0	EV-NK!H6512
EVFTA	2027	2027	0	EV-NK!I6512
UKVFTA	2022	2022	12,5	UKV!D6514
UKVFTA	2023	2023	8,3	UKV!E6514
UKVFTA	2024	2024	4,1	UKV!F6514

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G6514
UKVFTA	2026	2026	0	UKV!H6514
UKVFTA	2027	2027	0	UKV!I6514
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6478
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6478
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6478
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6478
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6478
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6478
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6478
RCEP A	2022	2022	22,5	RCEPT-A!D6511
RCEP A	2023	2023	20	RCEPT-A!E6511
RCEP A	2024	2024	17,5	RCEPT-A!F6511
RCEP A	2025	2025	15	RCEPT-A!G6511
RCEP A	2026	2026	12,5	RCEPT-A!H6511
RCEP A	2027	2027	10	RCEPT-A!I6511
RCEP B	2022	2022	22,5	B!D6511
RCEP B	2023	2023	20	B!E6511
RCEP B	2024	2024	17,5	B!F6511
RCEP B	2025	2025	15	B!G6511
RCEP B	2026	2026	12,5	B!H6511
RCEP B	2027	2027	10	B!I6511
RCEP C	2022	2022	22,5	C!D6511
RCEP C	2023	2023	20	C!E6511
RCEP C	2024	2024	17,5	C!F6511
RCEP C	2025	2025	15	C!G6511

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	12,5	C!H6511
RCEP C	2027	2027	10	C!I6511
RCEP D	2022	2022	22,7	D!D6511
RCEP D	2023	2023	20,5	D!E6511
RCEP D	2024	2024	18,2	D!F6511
RCEP D	2025	2025	15,9	D!G6511
RCEP D	2026	2026	13,6	D!H6511
RCEP D	2027	2027	11,4	D!I6511
RCEP E	2022	2022	22,5	E!D6514
RCEP E	2023	2023	20	E!E6514
RCEP E	2024	2024	17,5	E!F6514
RCEP E	2025	2025	15	E!G6514
RCEP E	2026	2026	12,5	E!H6514
RCEP E	2027	2027	10	E!I6514
RCEP F	2022	2022	22,5	F!D6511
RCEP F	2023	2023	20	F!E6511
RCEP F	2024	2024	17,5	F!F6511
RCEP F	2025	2025	15	F!G6511
RCEP F	2026	2026	12,5	F!H6511
RCEP F	2027	2027	10	F!I6511
VIFTA	2024	2024	21.4	VI!F6014
VIFTA	2025	2025	17.9	VI!G6014
VIFTA	2026	2026	14.3	VI!H6014
VIFTA	2027	2027	10.7	VI!I6014

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-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4202.12 has 4 lines; 4202.12.91 is distinguished from its siblings by: With outer surface of vulcanised fibre.	4202.12.11 With outer surface of vulcanised fibre; 4202.12.19 Other; 4202.12.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 4202.12.91. 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 4202.12.91 was checked against BT2026 (cell BT2026!N6703), 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)
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.