Vietnam Tariff Intelligence

HS 4101.90.90 detail

HS code	4101.90.90
Description	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split / - Other, including butts, bends and bellies: / - - Other
Unit	kg/m
Generated	04/11/2026 14:30:12
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://mail.vietnamtariff.com/hs-code/41019090/

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!K6616
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6616
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6616
Excise tax		No data			
Environmental tax		No data			
Export duty	10	10%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6616
CPTPP export rate	0	0%	115/2022/NĐ-CP	2022-12-30	BT2026!CM6616
EVFTA export rate	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6616
UKVFTA export rate	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6616

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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6413

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6368
ATIGA	2023	2023	0	AT!F6368
ATIGA	2024	2024	0	AT!G6368
ATIGA	2025	2025	0	AT!H6368
ATIGA	2026	2026	0	AT!I6368
ATIGA	2027	2027	0	AT!J6368
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6418
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6418
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6418
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6418
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6418
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6418
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6416
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6416
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6416
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6416
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6416
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6416
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6420
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6374
AIFTA	30/12/2022	2022	0	AI!F6376
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6376
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6376
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6376
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6376
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6376

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6396
VKFTA	2023	2023	0	VK!F6396
VKFTA	2024	2024	0	VK!G6396
VKFTA	2025	2025	0	VK!H6396
VKFTA	2026	2026	0	VK!I6396
VKFTA	2027	2027	0	VK!J6396
VCFTA	2022	2022	0	VC!D6449
VCFTA	2023	2023	0	VC!E6449
VCFTA	2024	2024	0	VC!F6449
VCFTA	2025	2025	0	VC!G6449
VCFTA	2026	2026	0	VC!H6449
VCFTA	2027	2027	0	VC!I6449
VN-EAEU	2022	2022	0	EAV!D6431
VN-EAEU	2023	2023	0	EAV!E6431
VN-EAEU	2024	2024	0	EAV!F6431
VN-EAEU	2025	2025	0	EAV!G6431
VN-EAEU	2026	2026	0	EAV!H6431
VN-EAEU	2027	2027	0	EAV!I6431
VNCU	2022	2022	0	VNCU!D824
VNCU	2023 - 2027		0	VNCU!E824
AHKFTA	2022	2022	0	AKH!D6439
AHKFTA	2023	2023	0	AKH!E6439
AHKFTA	2024	2024	0	AKH!F6439
AHKFTA	2025	2025	0	AKH!G6439
AHKFTA	2026	2026	0	AKH!H6439
AHKFTA	2027	2027	0	AKH!I6439

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	0	EV-NK!D6432
EVFTA	2023	2023	0	EV-NK!E6432
EVFTA	2024	2024	0	EV-NK!F6432
EVFTA	2025	2025	0	EV-NK!G6432
EVFTA	2026	2026	0	EV-NK!H6432
EVFTA	2027	2027	0	EV-NK!I6432
UKVFTA	2022	2022	0	UKV!D6434
UKVFTA	2023	2023	0	UKV!E6434
UKVFTA	2024	2024	0	UKV!F6434
UKVFTA	2025	2025	0	UKV!G6434
UKVFTA	2026	2026	0	UKV!H6434
UKVFTA	2027	2027	0	UKV!I6434
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6398
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6398
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6398
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6398
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6398
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6398
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6398
RCEP A	2022	2022	0	RCEPT-A!D6431
RCEP A	2023	2023	0	RCEPT-A!E6431
RCEP A	2024	2024	0	RCEPT-A!F6431
RCEP A	2025	2025	0	RCEPT-A!G6431
RCEP A	2026	2026	0	RCEPT-A!H6431
RCEP A	2027	2027	0	RCEPT-A!I6431
RCEP B	2022	2022	0	B!D6431

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E6431
RCEP B	2024	2024	0	B!F6431
RCEP B	2025	2025	0	B!G6431
RCEP B	2026	2026	0	B!H6431
RCEP B	2027	2027	0	B!I6431
RCEP C	2022	2022	0	C!D6431
RCEP C	2023	2023	0	C!E6431
RCEP C	2024	2024	0	C!F6431
RCEP C	2025	2025	0	C!G6431
RCEP C	2026	2026	0	C!H6431
RCEP C	2027	2027	0	C!I6431
RCEP D	2022	2022	0	D!D6431
RCEP D	2023	2023	0	D!E6431
RCEP D	2024	2024	0	D!F6431
RCEP D	2025	2025	0	D!G6431
RCEP D	2026	2026	0	D!H6431
RCEP D	2027	2027	0	D!I6431
RCEP E	2022	2022	0	E!D6434
RCEP E	2023	2023	0	E!E6434
RCEP E	2024	2024	0	E!F6434
RCEP E	2025	2025	0	E!G6434
RCEP E	2026	2026	0	E!H6434
RCEP E	2027	2027	0	E!I6434
RCEP F	2022	2022	0	F!D6431
RCEP F	2023	2023	0	F!E6431
RCEP F	2024	2024	0	F!F6431

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G6431
RCEP F	2026	2026	0	F!H6431
RCEP F	2027	2027	0	F!I6431
VIFTA	2024	2024	0	VI!F5946
VIFTA	2025	2025	0	VI!G5946
VIFTA	2026	2026	0	VI!H5946
VIFTA	2027	2027	0	VI!I5946

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): 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4101.90 has 2 lines; 4101.90.90 is distinguished from its siblings by: Other.	4101.90.10 Pre-tanned	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 "*/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 4101.90.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 4101.90.90 was checked against BT2026 (cell BT2026!N6616), 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
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.