Vietnam Tariff Intelligence

HS 4304.00.99 detail

HS code	4304.00.99
Description	Artificial fur and articles thereof. / - Other: / - - Other
Unit	kg/chiếc/m2
Generated	11/11/2026 17:07:16
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/43040099/

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!K6786
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N6786
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6786
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	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6571
ATIGA	2022	2022	0	AT!E6526

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6526
ATIGA	2024	2024	0	AT!G6526
ATIGA	2025	2025	0	AT!H6526
ATIGA	2026	2026	0	AT!I6526
ATIGA	2027	2027	0	AT!J6526
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6576
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6576
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6576
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6576
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6576
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6576
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6576
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6576
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6576
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6576
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6576
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6576
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6578
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6532
AIFTA	30/12/2022	2022	5	AI!F6534
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G6534
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H6534
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I6534
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J6534
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K6534
VKFTA	2022	2022	0	VK!E6554

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F6554
VKFTA	2024	2024	0	VK!G6554
VKFTA	2025	2025	0	VK!H6554
VKFTA	2026	2026	0	VK!I6554
VKFTA	2027	2027	0	VK!J6554
VCFTA	2022	2022	6	VC!D6607
VCFTA	2023	2023	3	VC!E6607
VCFTA	2024	2024	0	VC!F6607
VCFTA	2025	2025	0	VC!G6607
VCFTA	2026	2026	0	VC!H6607
VCFTA	2027	2027	0	VC!I6607
VN-EAEU	2022	2022	6,8	EAV!D6589
VN-EAEU	2023	2023	4,5	EAV!E6589
VN-EAEU	2024	2024	2,3	EAV!F6589
VN-EAEU	2025	2025	0	EAV!G6589
VN-EAEU	2026	2026	0	EAV!H6589
VN-EAEU	2027	2027	0	EAV!I6589
AHKFTA	2022	2022	25	AKH!D6597
AHKFTA	2023	2023	25	AKH!E6597
AHKFTA	2024	2024	25	AKH!F6597
AHKFTA	2025	2025	25	AKH!G6597
AHKFTA	2026	2026	25	AKH!H6597
AHKFTA	2027	2027	25	AKH!I6597
EVFTA	2022	2022	12,5	EV-NK!D6590
EVFTA	2023	2023	8,3	EV-NK!E6590
EVFTA	2024	2024	4,1	EV-NK!F6590

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G6590
EVFTA	2026	2026	0	EV-NK!H6590
EVFTA	2027	2027	0	EV-NK!I6590
UKVFTA	2022	2022	12,5	UKV!D6592
UKVFTA	2023	2023	8,3	UKV!E6592
UKVFTA	2024	2024	4,1	UKV!F6592
UKVFTA	2025	2025	0	UKV!G6592
UKVFTA	2026	2026	0	UKV!H6592
UKVFTA	2027	2027	0	UKV!I6592
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6556
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6556
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6556
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6556
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6556
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6556
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6556
RCEP A	2022	2022	22,5	RCEPT-A!D6591
RCEP A	2023	2023	20	RCEPT-A!E6591
RCEP A	2024	2024	17,5	RCEPT-A!F6591
RCEP A	2025	2025	15	RCEPT-A!G6591
RCEP A	2026	2026	12,5	RCEPT-A!H6591
RCEP A	2027	2027	10	RCEPT-A!I6591
RCEP B	2022	2022	22,5	B!D6591
RCEP B	2023	2023	20	B!E6591
RCEP B	2024	2024	17,5	B!F6591
RCEP B	2025	2025	15	B!G6591

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	12,5	B!H6591
RCEP B	2027	2027	10	B!I6591
RCEP C	2022	2022	22,5	C!D6591
RCEP C	2023	2023	20	C!E6591
RCEP C	2024	2024	17,5	C!F6591
RCEP C	2025	2025	15	C!G6591
RCEP C	2026	2026	12,5	C!H6591
RCEP C	2027	2027	10	C!I6591
RCEP D	2022	2022	22,7	D!D6591
RCEP D	2023	2023	20,5	D!E6591
RCEP D	2024	2024	18,2	D!F6591
RCEP D	2025	2025	15,9	D!G6591
RCEP D	2026	2026	13,6	D!H6591
RCEP D	2027	2027	11,4	D!I6591
RCEP E	2022	2022	22,5	E!D6594
RCEP E	2023	2023	20	E!E6594
RCEP E	2024	2024	17,5	E!F6594
RCEP E	2025	2025	15	E!G6594
RCEP E	2026	2026	12,5	E!H6594
RCEP E	2027	2027	10	E!I6594
RCEP F	2022	2022	22,5	F!D6591
RCEP F	2023	2023	20	F!E6591
RCEP F	2024	2024	17,5	F!F6591
RCEP F	2025	2025	15	F!G6591
RCEP F	2026	2026	12,5	F!H6591
RCEP F	2027	2027	10	F!I6591

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	21.4	VI!F6086
VIFTA	2025	2025	17.9	VI!G6086
VIFTA	2026	2026	14.3	VI!H6086
VIFTA	2027	2027	10.7	VI!I6086

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
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4304.00 has 4 lines; 4304.00.99 is distinguished from its siblings by: Other.	4304.00.10 Artificial fur; 4304.00.20 Articles for industrial uses; 4304.00.91 Sports bags	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4304.00.99. 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 4304.00.99 was checked against BT2026 (cell BT2026!N6786), 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)

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.