Vietnam Tariff Intelligence

HS 4107.19.00 detail

HS code	4107.19.00
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 / - Whole hides and skins: / - - Other
Unit	kg/m/m2
Generated	03/11/2026 05:21:28
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/41071900/

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!K6653
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N6653
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6653
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6653
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
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(-MY, TH)	0% (except MY, 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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	2	2%	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!E6456
ATIGA	2022	2022	0	AT!E6411
ATIGA	2023	2023	0	AT!F6411
ATIGA	2024	2024	0	AT!G6411
ATIGA	2025	2025	0	AT!H6411
ATIGA	2026	2026	0	AT!I6411
ATIGA	2027	2027	0	AT!J6411
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6461
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6461
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6461

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6461
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6461
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6461
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6459
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6459
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6459
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6459
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6459
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6459
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6463
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6417
AIFTA	30/12/2022	2022	0	AI!F6419
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6419
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6419
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6419
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6419
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6419
VKFTA	2022	2022	0	VK!E6439
VKFTA	2023	2023	0	VK!F6439
VKFTA	2024	2024	0	VK!G6439
VKFTA	2025	2025	0	VK!H6439
VKFTA	2026	2026	0	VK!I6439
VKFTA	2027	2027	0	VK!J6439
VCFTA	2022	2022	2	VC!D6492
VCFTA	2023	2023	1	VC!E6492
VCFTA	2024	2024	0	VC!F6492

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6492
VCFTA	2026	2026	0	VC!H6492
VCFTA	2027	2027	0	VC!I6492
VN-EAEU	2022	2022	0	EAV!D6474
VN-EAEU	2023	2023	0	EAV!E6474
VN-EAEU	2024	2024	0	EAV!F6474
VN-EAEU	2025	2025	0	EAV!G6474
VN-EAEU	2026	2026	0	EAV!H6474
VN-EAEU	2027	2027	0	EAV!I6474
AHKFTA	2022	2022	6	AKH!D6482
AHKFTA	2023	2023	4	AKH!E6482
AHKFTA	2024	2024	4	AKH!F6482
AHKFTA	2025	2025	2	AKH!G6482
AHKFTA	2026	2026	2	AKH!H6482
AHKFTA	2027	2027	0	AKH!I6482
EVFTA	2022	2022	5	EV-NK!D6475
EVFTA	2023	2023	3,3	EV-NK!E6475
EVFTA	2024	2024	1,6	EV-NK!F6475
EVFTA	2025	2025	0	EV-NK!G6475
EVFTA	2026	2026	0	EV-NK!H6475
EVFTA	2027	2027	0	EV-NK!I6475
UKVFTA	2022	2022	5	UKV!D6477
UKVFTA	2023	2023	3,3	UKV!E6477
UKVFTA	2024	2024	1,6	UKV!F6477
UKVFTA	2025	2025	0	UKV!G6477
UKVFTA	2026	2026	0	UKV!H6477

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6477
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6441
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6441
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6441
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6441
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6441
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6441
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6441
RCEP A	2022	2022	0	RCEPT-A!D6474
RCEP A	2023	2023	0	RCEPT-A!E6474
RCEP A	2024	2024	0	RCEPT-A!F6474
RCEP A	2025	2025	0	RCEPT-A!G6474
RCEP A	2026	2026	0	RCEPT-A!H6474
RCEP A	2027	2027	0	RCEPT-A!I6474
RCEP B	2022	2022	0	B!D6474
RCEP B	2023	2023	0	B!E6474
RCEP B	2024	2024	0	B!F6474
RCEP B	2025	2025	0	B!G6474
RCEP B	2026	2026	0	B!H6474
RCEP B	2027	2027	0	B!I6474
RCEP C	2022	2022	0	C!D6474
RCEP C	2023	2023	0	C!E6474
RCEP C	2024	2024	0	C!F6474
RCEP C	2025	2025	0	C!G6474
RCEP C	2026	2026	0	C!H6474
RCEP C	2027	2027	0	C!I6474

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6474
RCEP D	2023	2023	0	D!E6474
RCEP D	2024	2024	0	D!F6474
RCEP D	2025	2025	0	D!G6474
RCEP D	2026	2026	0	D!H6474
RCEP D	2027	2027	0	D!I6474
RCEP E	2022	2022	0	E!D6477
RCEP E	2023	2023	0	E!E6477
RCEP E	2024	2024	0	E!F6477
RCEP E	2025	2025	0	E!G6477
RCEP E	2026	2026	0	E!H6477
RCEP E	2027	2027	0	E!I6477
RCEP F	2022	2022	0	F!D6474
RCEP F	2023	2023	0	F!E6474
RCEP F	2024	2024	0	F!F6474
RCEP F	2025	2025	0	F!G6474
RCEP F	2026	2026	0	F!H6474
RCEP F	2027	2027	0	F!I6474
VIFTA	2024	2024	6.7	VI!F5983
VIFTA	2025	2025	3.3	VI!G5983
VIFTA	2026	2026	0	VI!H5983
VIFTA	2027	2027	0	VI!I5983

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 4107.19.00. 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 4107.19.00 was checked against BT2026 (cell BT2026!N6653), 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.