Vietnam Tariff Intelligence

HS 4101.90.10 detail

HS code	4101.90.10
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: / - - Pre-tanned
Unit	kg/m
Generated	10/11/2026 22:46:28
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/41019010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6615
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N6615
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6615
Excise tax		No data			
Environmental tax		No data			
Export duty	10	10%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6615
CPTPP export rate	0	0%	115/2022/NĐ-CP	2022-12-30	BT2026!CM6615
EVFTA export rate	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6615
UKVFTA export rate	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6615

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!E6412

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6367
ATIGA	2023	2023	0	AT!F6367
ATIGA	2024	2024	0	AT!G6367
ATIGA	2025	2025	0	AT!H6367
ATIGA	2026	2026	0	AT!I6367
ATIGA	2027	2027	0	AT!J6367
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6417
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6417
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6417
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6417
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6417
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6417
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6415
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6415
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6415
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6415
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6415
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6415
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6419
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6373
AIFTA	30/12/2022	2022	0	AI!F6375
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6375
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6375
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6375
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6375
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6375

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6395
VKFTA	2023	2023	0	VK!F6395
VKFTA	2024	2024	0	VK!G6395
VKFTA	2025	2025	0	VK!H6395
VKFTA	2026	2026	0	VK!I6395
VKFTA	2027	2027	0	VK!J6395
VCFTA	2022	2022	0	VC!D6448
VCFTA	2023	2023	0	VC!E6448
VCFTA	2024	2024	0	VC!F6448
VCFTA	2025	2025	0	VC!G6448
VCFTA	2026	2026	0	VC!H6448
VCFTA	2027	2027	0	VC!I6448
VN-EAEU	2022	2022	0	EAV!D6430
VN-EAEU	2023	2023	0	EAV!E6430
VN-EAEU	2024	2024	0	EAV!F6430
VN-EAEU	2025	2025	0	EAV!G6430
VN-EAEU	2026	2026	0	EAV!H6430
VN-EAEU	2027	2027	0	EAV!I6430
VNCU	2022	2022	0	VNCU!D823
VNCU	2023 - 2027		0	VNCU!E823
AHKFTA	2022	2022	0	AKH!D6438
AHKFTA	2023	2023	0	AKH!E6438
AHKFTA	2024	2024	0	AKH!F6438
AHKFTA	2025	2025	0	AKH!G6438
AHKFTA	2026	2026	0	AKH!H6438
AHKFTA	2027	2027	0	AKH!I6438

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	0	EV-NK!D6431
EVFTA	2023	2023	0	EV-NK!E6431
EVFTA	2024	2024	0	EV-NK!F6431
EVFTA	2025	2025	0	EV-NK!G6431
EVFTA	2026	2026	0	EV-NK!H6431
EVFTA	2027	2027	0	EV-NK!I6431
UKVFTA	2022	2022	0	UKV!D6433
UKVFTA	2023	2023	0	UKV!E6433
UKVFTA	2024	2024	0	UKV!F6433
UKVFTA	2025	2025	0	UKV!G6433
UKVFTA	2026	2026	0	UKV!H6433
UKVFTA	2027	2027	0	UKV!I6433
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6397
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6397
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6397
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6397
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6397
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6397
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6397
RCEP A	2022	2022	0	RCEPT-A!D6430
RCEP A	2023	2023	0	RCEPT-A!E6430
RCEP A	2024	2024	0	RCEPT-A!F6430
RCEP A	2025	2025	0	RCEPT-A!G6430
RCEP A	2026	2026	0	RCEPT-A!H6430
RCEP A	2027	2027	0	RCEPT-A!I6430
RCEP B	2022	2022	0	B!D6430

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E6430
RCEP B	2024	2024	0	B!F6430
RCEP B	2025	2025	0	B!G6430
RCEP B	2026	2026	0	B!H6430
RCEP B	2027	2027	0	B!I6430
RCEP C	2022	2022	0	C!D6430
RCEP C	2023	2023	0	C!E6430
RCEP C	2024	2024	0	C!F6430
RCEP C	2025	2025	0	C!G6430
RCEP C	2026	2026	0	C!H6430
RCEP C	2027	2027	0	C!I6430
RCEP D	2022	2022	0	D!D6430
RCEP D	2023	2023	0	D!E6430
RCEP D	2024	2024	0	D!F6430
RCEP D	2025	2025	0	D!G6430
RCEP D	2026	2026	0	D!H6430
RCEP D	2027	2027	0	D!I6430
RCEP E	2022	2022	0	E!D6433
RCEP E	2023	2023	0	E!E6433
RCEP E	2024	2024	0	E!F6433
RCEP E	2025	2025	0	E!G6433
RCEP E	2026	2026	0	E!H6433
RCEP E	2027	2027	0	E!I6433
RCEP F	2022	2022	0	F!D6430
RCEP F	2023	2023	0	F!E6430
RCEP F	2024	2024	0	F!F6430

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G6430
RCEP F	2026	2026	0	F!H6430
RCEP F	2027	2027	0	F!I6430
VIFTA	2024	2024	0	VI!F5945
VIFTA	2025	2025	0	VI!G5945
VIFTA	2026	2026	0	VI!H5945
VIFTA	2027	2027	0	VI!I5945

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; 4101.90.10 is distinguished from its siblings by: Pre-tanned.	4101.90.90 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 "*/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 4101.90.10. 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 5% for 4101.90.10 was checked against BT2026 (cell BT2026!N6615), 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.