CHAPTER 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)

When the MFN duty rate of a goods item specified in the preferential import table of rates is lower than the particularly preferential tax rate specified in Vietnam's particularly preferential import table of rates applicable to each trade agreement promulgated under the Finance Minister's decision, the import duty rate applicable to this goods item is the MFN tax rate.

Notes

1. For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2. This chapter does not cover:

(a) Sterile surgical catgut or similar sterile suture materials (heading 3006);

(b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside, except as mere trimming (heading 4303 or 4304);

(c) Made up articles of netting (heading 5608);

(d) Articles of chapter 64;

(e) Headgear or parts thereof of chapter 65;

(f) Whips, riding-crops or other articles of heading 6602;

(g) Cuff-links, bracelets or other imitation jewelry (heading 7117);

(h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately entered (generally section XV);

(ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 9209);

(k) Articles of chapter 94 (for example, furniture, lamps and lighting fittings);

(l) Articles of chapter 95 (for example, toys, games, sports equipment); or

(m) Buttons, press-fasteners, snap-fasteners, press-studs, button molds or other parts of these articles, button blanks, of heading 9606.

3. (A) In addition to the provisions of note 1, above, heading 4202 does not cover:

(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);

(b) Articles of plaiting materials (heading 4602).

(B) Articles of headings 4202 and 4203 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semiprecious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in chapter 71.

4. For the purposes of heading 4203, the expression "articles of apparel and clothing accessories" applies, inter alia, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

Heading Subheading CODE	DESCRIPTION	Unit of quantity	Tax Rates		Special preferential import duties					VAT Rates
AHTN 2012			MFN	Common	ATIGA	ACFTA	Country doesn't apply ACFTA	AKFTA	Country doesn't apply AKFTA	
1	2	3	4	5	6	7	8	9	10	11
4201.00.00	**Saddlery and harness, for any animal (including traces, leads, knee pads, muzzles, saddle clothes, saddle bags, dog coats and the like), of any material**	**set**	**20**	**30**	**5**	**10**		**15**		**10**
42.02	**Trunks, suitcases, vanity cases, attache cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder cases, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber, or of paperboard, or wholly or mainly covered with such materials or with paper**									
	- Trunks, suitcases, vanity cases, executive cases, briefcases, school satchels and similar containers:									
4202.11.00	-- With outer surface of leather, of composition leather, or of patent leather	**unit**	**25**	**37.5**	**5**	**15**	**KH**	**20**		**10**
4202.12	-- With outer surface of leather, of plastic or of textile materials									
	--- School satchels:									
4202.12.11	---- With outer surface of vulcanized fibre	**unit**	**25**	**37.5**	**5**	**15**	**KH**	**20***	**MM**	**10**
4202.12.19	---- Other	**unit**	**25**	**37.5**	**5**	**15**	**KH, ID**	**20***		**10**
	--- Other									
4202.12.91	---- With outer surface of vulcanized fibre	**unit**	**25**	**37.5**	**5**	**15**	**KH, ID**	**20***		**10**
4202.12.99	---- Other	**unit**	**25**	**37.5**	**5**	**15**	**KH, ID**	**20***		**10**
4202.19	-- Other									
4202.19.20	--- With outer surface of paperboard	**unit**	**25**	**37.5**	**5**	**15**	**KH**	**20***	**MM**	**10**
4202.19.00	--- Other	**unit**	**25**	**37.5**	**5**	**15**	**KH**	**20***	**MM**	**10**
	- Handbags, whether or not with shoulder strap, including those without handle:									
4202.21.00	-- With outer surface of leather or of composition leather	**unit**	**25**	**37.5**	**5**	**15**		**20**		**10**
4202.22.00	-- With outer surface of plastics sheeting or of textile materials	**unit**	**25**	**37.5**	**5**	**15**	**ID**	**20**		**10**
4202.29.00	-- Other	**unit**	**25**	**37.5**	**5**	**15**		**20**	**MM**	**10**
	- Articles of a kind normally carried in the pocket or in the handbag:									
4202.31.00	-- With outer surface of leather or of composition leather	**unit**	**25**	**37.5**	**5**	**15**	**KH**	**20**	**PH**	**10**
4202.32.00	-- With outer surface of plastics sheeting or of textile materials	**unit**	**25**	**37.5**	**5**	**15**	**ID**	**20**	**MY**	**10**

Heading Subheading CODE	DESCRIPTION	Unit of quantity	Tax Rates		Special preferential import duties					VAT Rates
AHTN 2012			MFN	Common	ATIGA	ACFTA	Country doesn't apply ACFTA	AKFTA	Country doesn't apply AKFTA	
1	2	3	4	5	6	7	8	9	10	11
4202.39	-- Other									
4202.39.10	--- Of copper	unit	25	37.5	5	15		20		10
4202.39.20	--- Of nickel	unit	25	37.5	5	15		20		10
4202.39.30	--- Of wood or of zinc or of worked carving material of animal or vegetable or mineral origin	unit	25	37.5	5	15		20		10
4202.39.90	--- Other	unit	25	37.5	5	15		20		10
	- Other									
4202.91	-- With outer surface of leather or of composition leather									
	--- Sport bags:									
4202.91.11	---- Bowling bags	unit	25	37.5	5	15		20*		10
4202.91.19	---- Other	unit	25	37.5	5	15		20*		10
4202.91.90	--- Other	unit	25	37.5	5	15		20*		10
4202.92	-- With outer surface of plastics sheeting or of textile materials									
4202.92.10	--- Toiletry bags, of plastic sheeting	unit	25	37.5	5	15	KH, ID	20*		10
4202.92.20	--- Bowling bags	unit	25	37.5	5	15	KH, ID	20*		10
4202.92.90	--- Other	unit	25	37.5	5	15	KH, ID	20*		10
4202.99	-- Other									
4202.99.10	--- With outer surface of vulcanized fibre or paperboard	unit	25	37.5	5	15	KH	20*		10
4202.99.20	--- Of copper	unit	25	37.5	5	15	KH	20*		10
4202.99.30	--- Of nickel	unit	25	37.5	5	15	KH	20*		10
4202.99.40	--- Of zinc or of worked carving material of animal or vegetable or mineral origin	unit	25	37.5	5	15	KH	20*		10
4202.99.90	--- Other	unit	25	37.5	5	15	KH	20*		10
42.03	**Articles of apparel and clothing accessories, of leather or of composition leather**									
4203.10.00	- Articles of apparel	unit	25	37.5	5	15		20	LA	10
	- Gloves, mittens and mitts									
4203.21.00	-- Specially designed for use in sports	unit	20	30	5	10		10*	LA	10
4203.29	-- Other gloves, mittens and mitts:									
4203.29.10	--- Protective work gloves	unit	25	37.5	5	15		20	LA	10
4203.29.90	--- Other	unit	25	37.5	5	15		20	LA	10
4203.30.00	- Belts and bandoliers	unit	25	37.5	5	15	BN, KH	20	LA	10
4203.40.00	- Other clothing accessories	Kg	25	37.5	5	15	KH	20	LA	10

Heading Subheading CODE	DESCRIPTION	Unit of quantity	Tax Rates		Special preferential import duties					VAT Rates
AHTN 2012			MFN	Common	ATIGA	ACFTA	Country doesn't apply ACFTA	AKFTA	Country doesn't apply AKFTA	
1	2	3	4	5	6	7	8	9	10	11
42.05	**Other articles of leather or of composition leather**									
4205.00.10	- Boot laces; mats	**unit**	**20**	**30**	**5**	**10**		**10**	**LA**	**10**
4205.00.20	- Industrial safety belts and harnesses	**unit**	**20**	**30**	**5**	**10**		**10**	**LA**	**10**
4205.00.30	- Leather strings or cords for jewelry or for personal adornment	**unit**	**20**	**30**	**5**	**10**		**10**	**LA**	**10**
4205.00.40	- Other articles of a kind used in machinery or mechanical appliances or for other technical uses	**unit**	**0**	**0**	**0**	**0**		**0**	**LA**	**10**
4205.00.90	- Other	**unit**	**20**	**30**	**5**	**10**		**10**	**LA**	**10**
42.06	**Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons**									
4206.00.10	- Tobacco pouches	**Kg**	**0**	**0**	**0**	**0**		**0**	**LA**	**10**
4206.00.90	- Other	**Kg**	**0**	**0**	**0**	**0**		**0**	**LA**	**10**