

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes:

1. Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
- 2. This Chapter does not cover:**
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1(c) to that Chapter);
 - (c) Gloves, mittens and mitts, consisting of leather and fur skin or of leather and artificial fur (heading 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with fur skin or artificial fur or to which fur skin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
5. Throughout the Nomenclature the expression "artificial fur" means any imitation of fur skin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of																						

Vietnam Customs Tariff Schedule – 2021

	heading 41.01, 41.02 or 41.03																						
4301.10.00	- Of mink, whole, with or without head, tail or paws	kg/unit	0	5	0	0		0	0	LA	0	0	0	0	0	0	0	0	0	0	0	0	*,5
4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	kg/unit	0	5	0	0		0	0	LA	0	0	0	0	0	0	0	0	0	0	0	0	*,5
4301.60.00	- Of fox, whole, with or without head, tail or paws	kg/unit	0	5	0	0		0	0	LA	0	0	0	0	0	0	0	0	0	0	0	0	*,5
4301.80.00	- Other furskins, whole, with or without head, tail or paws	kg/unit	0	5	0	0		0	0	LA	0	0	0	0	0	0	0	0	0	0	0	0	*,5
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	0	5	0	0		0	0	LA	0	0	0	0	0	0	0	0	0	0	0	0	*,5
43.02	Tanned or dressed furskins, (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03																						
	- Whole skins, with or without head, tail or paws, not assembled:																						
4302.11.00	- - Of mink	kg/unit	0	5	0	0		0	0	LA	0	0	0	0	0	0	0	0	0	0	0	0	10
4302.19.00	- - Other	kg/unit	0	5	0	0		0	0	LA	0	0	0	0	0	0	0	0	0	0	0	0	10

Vietnam Customs Tariff Schedule – 2021

4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled:	kg/unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	kg/unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
43.03	Articles of apparel, clothing accessories and other articles of fur skin																						
4303.10.00	- Articles of apparel and clothing accessories:	kg/unit	25	37,5	0	0	KH	25	0		0	0	*	8	8	5	10	7,5	9,1	0	0	16,6	10
4303.90	- Other:																						
4303.90.20	- - Articles for industrial uses	kg/unit	25	37,5	0	0		25	0		0	0	0	8	8	5	10	7,5	9,1	0	0	16,6	10
4303.90.90	- - Other	kg/unit	15	22,5	0	0		15	0		0	0	0	8	8	5	10	7,5	0	0	0	10	10
43.04	Artificial fur and articles thereof																						
4304.00.10	- Artificial fur	kg/unit/m ²	25	37,5	0	0		25	0		0	0	9	8	6	4	0	0	9,1	0	0	16,6	10
4304.00.20	- Articles for industrial uses	kg/unit/m ²	25	37,5	0	0		25	0		0	0	10	9	8	5	10	7,5	9,1	0	0	16,6	10
	- Other:																						
4304.00.91	- - Sports bags	kg/unit/m ²	25	37,5	0	0		25	0		0	0	10	9	8	5	10	7,5	9,1	0	0	16,6	10
4304.00.99	- - Other	kg/unit/m ²	25	37,5	0	0		25	0		0	0	10	9	8	5	0	0	9,1	0	0	16,6	10