Vietnam Tariff Intelligence

HS 4004.00.00 detail

HS code	4004.00.00
Description	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom
Unit	kg
Generated	02/11/2026 14:42:31
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://vietnamtariff.com/hs-code/40040000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6362
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6362
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6362
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	1	1%	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!E6151
ATIGA	2022	2022	0	AT!E6112

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6112
ATIGA	2024	2024	0	AT!G6112
ATIGA	2025	2025	0	AT!H6112
ATIGA	2026	2026	0	AT!I6112
ATIGA	2027	2027	0	AT!J6112
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6156
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6156
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6156
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6156
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6156
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6156
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6154
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6154
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6154
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6154
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6154
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6154
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6162
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6118
AIFTA	30/12/2022	2022	0	AI!F6114
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6114
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6114
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6114
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6114
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6114
VKFTA	2022	2022	0	VK!E6138

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F6138
VKFTA	2024	2024	0	VK!G6138
VKFTA	2025	2025	0	VK!H6138
VKFTA	2026	2026	0	VK!I6138
VKFTA	2027	2027	0	VK!J6138
VCFTA	2022	2022	0	VC!D6180
VCFTA	2023	2023	0	VC!E6180
VCFTA	2024	2024	0	VC!F6180
VCFTA	2025	2025	0	VC!G6180
VCFTA	2026	2026	0	VC!H6180
VCFTA	2027	2027	0	VC!I6180
VN-EAEU	2022	2022	0	EAV!D6165
VN-EAEU	2023	2023	0	EAV!E6165
VN-EAEU	2024	2024	0	EAV!F6165
VN-EAEU	2025	2025	0	EAV!G6165
VN-EAEU	2026	2026	0	EAV!H6165
VN-EAEU	2027	2027	0	EAV!I6165
AHKFTA	2022	2022	2	AKH!D6168
AHKFTA	2023	2023	1	AKH!E6168
AHKFTA	2024	2024	1	AKH!F6168
AHKFTA	2025	2025	1	AKH!G6168
AHKFTA	2026	2026	1	AKH!H6168
AHKFTA	2027	2027	0	AKH!I6168
EVFTA	2022	2022	0	EV-NK!D6153
EVFTA	2023	2023	0	EV-NK!E6153
EVFTA	2024	2024	0	EV-NK!F6153

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G6153
EVFTA	2026	2026	0	EV-NK!H6153
EVFTA	2027	2027	0	EV-NK!I6153
UKVFTA	2022	2022	0	UKV!D6155
UKVFTA	2023	2023	0	UKV!E6155
UKVFTA	2024	2024	0	UKV!F6155
UKVFTA	2025	2025	0	UKV!G6155
UKVFTA	2026	2026	0	UKV!H6155
UKVFTA	2027	2027	0	UKV!I6155
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6140
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6140
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6140
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6140
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6140
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6140
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6140
RCEP A	2022	2022	0	RCEPT-A!D6158
RCEP A	2023	2023	0	RCEPT-A!E6158
RCEP A	2024	2024	0	RCEPT-A!F6158
RCEP A	2025	2025	0	RCEPT-A!G6158
RCEP A	2026	2026	0	RCEPT-A!H6158
RCEP A	2027	2027	0	RCEPT-A!I6158
RCEP B	2022	2022	0	B!D6158
RCEP B	2023	2023	0	B!E6158
RCEP B	2024	2024	0	B!F6158
RCEP B	2025	2025	0	B!G6158

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H6158
RCEP B	2027	2027	0	B!I6158
RCEP C	2022	2022	0	C!D6158
RCEP C	2023	2023	0	C!E6158
RCEP C	2024	2024	0	C!F6158
RCEP C	2025	2025	0	C!G6158
RCEP C	2026	2026	0	C!H6158
RCEP C	2027	2027	0	C!I6158
RCEP D	2022	2022	0	D!D6158
RCEP D	2023	2023	0	D!E6158
RCEP D	2024	2024	0	D!F6158
RCEP D	2025	2025	0	D!G6158
RCEP D	2026	2026	0	D!H6158
RCEP D	2027	2027	0	D!I6158
RCEP E	2022	2022	0	E!D6161
RCEP E	2023	2023	0	E!E6161
RCEP E	2024	2024	0	E!F6161
RCEP E	2025	2025	0	E!G6161
RCEP E	2026	2026	0	E!H6161
RCEP E	2027	2027	0	E!I6161
RCEP F	2022	2022	0	F!D6158
RCEP F	2023	2023	0	F!E6158
RCEP F	2024	2024	0	F!F6158
RCEP F	2025	2025	0	F!G6158
RCEP F	2026	2026	0	F!H6158
RCEP F	2027	2027	0	F!I6158

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F5700
VIFTA	2025	2025	0	VI!G5700
VIFTA	2026	2026	0	VI!H5700
VIFTA	2027	2027	0	VI!I5700

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
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 4004.00.00. 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 3% for 4004.00.00 was checked against BT2026 (cell BT2026!N6362), 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)

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.