Vietnam Tariff Intelligence

HS 4008.21.90 detail

HS code	4008.21.90
Description	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber / - Of non-cellular rubber: / - - Plates, sheets and strip: / - - - Other
Unit	kg/m2/chiếc
Generated	02/11/2026 13:46:23
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/40082190/

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!K6397
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6397
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6397
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

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, PH)	0% (except MY, PH)	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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	1.7	1.7%	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
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!E6189
ATIGA	2022	2022	0	AT!E6150
ATIGA	2023	2023	0	AT!F6150
ATIGA	2024	2024	0	AT!G6150
ATIGA	2025	2025	0	AT!H6150
ATIGA	2026	2026	0	AT!I6150
ATIGA	2027	2027	0	AT!J6150
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6194
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6194
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6194

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6194
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6194
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6194
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6192
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6192
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6192
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6192
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6192
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6192
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6200
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6156
AIFTA	30/12/2022	2022	0	AI!F6152
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6152
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6152
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6152
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6152
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6152
VKFTA	2022	2022	0	VK!E6176
VKFTA	2023	2023	0	VK!F6176
VKFTA	2024	2024	0	VK!G6176
VKFTA	2025	2025	0	VK!H6176
VKFTA	2026	2026	0	VK!I6176
VKFTA	2027	2027	0	VK!J6176
VCFTA	2022	2022	0	VC!D6218
VCFTA	2023	2023	0	VC!E6218
VCFTA	2024	2024	0	VC!F6218

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6218
VCFTA	2026	2026	0	VC!H6218
VCFTA	2027	2027	0	VC!I6218
VN-EAEU	2022	2022	0	EAV!D6203
VN-EAEU	2023	2023	0	EAV!E6203
VN-EAEU	2024	2024	0	EAV!F6203
VN-EAEU	2025	2025	0	EAV!G6203
VN-EAEU	2026	2026	0	EAV!H6203
VN-EAEU	2027	2027	0	EAV!I6203
AHKFTA	2022	2022	2	AKH!D6206
AHKFTA	2023	2023	1	AKH!E6206
AHKFTA	2024	2024	1	AKH!F6206
AHKFTA	2025	2025	1	AKH!G6206
AHKFTA	2026	2026	1	AKH!H6206
AHKFTA	2027	2027	0	AKH!I6206
EVFTA	2022	2022	0	EV-NK!D6191
EVFTA	2023	2023	0	EV-NK!E6191
EVFTA	2024	2024	0	EV-NK!F6191
EVFTA	2025	2025	0	EV-NK!G6191
EVFTA	2026	2026	0	EV-NK!H6191
EVFTA	2027	2027	0	EV-NK!I6191
UKVFTA	2022	2022	0	UKV!D6193
UKVFTA	2023	2023	0	UKV!E6193
UKVFTA	2024	2024	0	UKV!F6193
UKVFTA	2025	2025	0	UKV!G6193
UKVFTA	2026	2026	0	UKV!H6193

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6193
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6178
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6178
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6178
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6178
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6178
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6178
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6178
RCEP A	2022	2022	0	RCEPT-A!D6196
RCEP A	2023	2023	0	RCEPT-A!E6196
RCEP A	2024	2024	0	RCEPT-A!F6196
RCEP A	2025	2025	0	RCEPT-A!G6196
RCEP A	2026	2026	0	RCEPT-A!H6196
RCEP A	2027	2027	0	RCEPT-A!I6196
RCEP B	2022	2022	0	B!D6196
RCEP B	2023	2023	0	B!E6196
RCEP B	2024	2024	0	B!F6196
RCEP B	2025	2025	0	B!G6196
RCEP B	2026	2026	0	B!H6196
RCEP B	2027	2027	0	B!I6196
RCEP C	2022	2022	0	C!D6196
RCEP C	2023	2023	0	C!E6196
RCEP C	2024	2024	0	C!F6196
RCEP C	2025	2025	0	C!G6196
RCEP C	2026	2026	0	C!H6196
RCEP C	2027	2027	0	C!I6196

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6196
RCEP D	2023	2023	0	D!E6196
RCEP D	2024	2024	0	D!F6196
RCEP D	2025	2025	0	D!G6196
RCEP D	2026	2026	0	D!H6196
RCEP D	2027	2027	0	D!I6196
RCEP E	2022	2022	0	E!D6199
RCEP E	2023	2023	0	E!E6199
RCEP E	2024	2024	0	E!F6199
RCEP E	2025	2025	0	E!G6199
RCEP E	2026	2026	0	E!H6199
RCEP E	2027	2027	0	E!I6199
RCEP F	2022	2022	0	F!D6196
RCEP F	2023	2023	0	F!E6196
RCEP F	2024	2024	0	F!F6196
RCEP F	2025	2025	0	F!G6196
RCEP F	2026	2026	0	F!H6196
RCEP F	2027	2027	0	F!I6196
VIFTA	2024	2024	2.6	VI!F5735
VIFTA	2025	2025	2.1	VI!G5735
VIFTA	2026	2026	1.7	VI!H5735
VIFTA	2027	2027	1.3	VI!I5735

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4008.21 has 5 lines; 4008.21.90 is distinguished from its siblings by: Other.	4008.21.10 Exceeding 5 mm in thickness, lined with textile fabric on one side; 4008.21.20 Other, floor tiles and wall tiles; 4008.21.30 Water stop; 4008.21.40 Rubber soling sheet	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 "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 4008.21.90. 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 4008.21.90 was checked against BT2026 (cell BT2026!N6397), 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.