Vietnam Tariff Intelligence

HS 4009.12.90 detail

HS code	4009.12.90
Description	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges) / - Not reinforced or otherwise combined with other materials: / - - With fittings: / - - - Other
Unit	kg/chiếc
Generated	09/11/2026 21:03:54
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/40091290/

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!K6404
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6404
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6404
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

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
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
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!E6197

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6158
ATIGA	2023	2023	0	AT!F6158
ATIGA	2024	2024	0	AT!G6158
ATIGA	2025	2025	0	AT!H6158
ATIGA	2026	2026	0	AT!I6158
ATIGA	2027	2027	0	AT!J6158
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6202
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6202
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6202
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6202
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6202
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6202
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6200
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6200
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6200
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6200
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6200
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6200
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6208
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6164
AIFTA	30/12/2022	2022	0	AI!F6160
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6160
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6160
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6160
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6160
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6160

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6184
VKFTA	2023	2023	0	VK!F6184
VKFTA	2024	2024	0	VK!G6184
VKFTA	2025	2025	0	VK!H6184
VKFTA	2026	2026	0	VK!I6184
VKFTA	2027	2027	0	VK!J6184
VCFTA	2022	2022	0	VC!D6226
VCFTA	2023	2023	0	VC!E6226
VCFTA	2024	2024	0	VC!F6226
VCFTA	2025	2025	0	VC!G6226
VCFTA	2026	2026	0	VC!H6226
VCFTA	2027	2027	0	VC!I6226
VN-EAEU	2022	2022	0	EAV!D6211
VN-EAEU	2023	2023	0	EAV!E6211
VN-EAEU	2024	2024	0	EAV!F6211
VN-EAEU	2025	2025	0	EAV!G6211
VN-EAEU	2026	2026	0	EAV!H6211
VN-EAEU	2027	2027	0	EAV!I6211
AHKFTA	2022	2022	0	AKH!D6214
AHKFTA	2023	2023	0	AKH!E6214
AHKFTA	2024	2024	0	AKH!F6214
AHKFTA	2025	2025	0	AKH!G6214
AHKFTA	2026	2026	0	AKH!H6214
AHKFTA	2027	2027	0	AKH!I6214
EVFTA	2022	2022	0	EV-NK!D6199
EVFTA	2023	2023	0	EV-NK!E6199

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6199
EVFTA	2025	2025	0	EV-NK!G6199
EVFTA	2026	2026	0	EV-NK!H6199
EVFTA	2027	2027	0	EV-NK!I6199
UKVFTA	2022	2022	0	UKV!D6201
UKVFTA	2023	2023	0	UKV!E6201
UKVFTA	2024	2024	0	UKV!F6201
UKVFTA	2025	2025	0	UKV!G6201
UKVFTA	2026	2026	0	UKV!H6201
UKVFTA	2027	2027	0	UKV!I6201
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6186
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6186
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6186
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6186
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6186
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6186
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6186
RCEP A	2022	2022	0	RCEPT-A!D6204
RCEP A	2023	2023	0	RCEPT-A!E6204
RCEP A	2024	2024	0	RCEPT-A!F6204
RCEP A	2025	2025	0	RCEPT-A!G6204
RCEP A	2026	2026	0	RCEPT-A!H6204
RCEP A	2027	2027	0	RCEPT-A!I6204
RCEP B	2022	2022	0	B!D6204
RCEP B	2023	2023	0	B!E6204
RCEP B	2024	2024	0	B!F6204

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6204
RCEP B	2026	2026	0	B!H6204
RCEP B	2027	2027	0	B!I6204
RCEP C	2022	2022	0	C!D6204
RCEP C	2023	2023	0	C!E6204
RCEP C	2024	2024	0	C!F6204
RCEP C	2025	2025	0	C!G6204
RCEP C	2026	2026	0	C!H6204
RCEP C	2027	2027	0	C!I6204
RCEP D	2022	2022	0	D!D6204
RCEP D	2023	2023	0	D!E6204
RCEP D	2024	2024	0	D!F6204
RCEP D	2025	2025	0	D!G6204
RCEP D	2026	2026	0	D!H6204
RCEP D	2027	2027	0	D!I6204
RCEP E	2022	2022	0	E!D6207
RCEP E	2023	2023	0	E!E6207
RCEP E	2024	2024	0	E!F6207
RCEP E	2025	2025	0	E!G6207
RCEP E	2026	2026	0	E!H6207
RCEP E	2027	2027	0	E!I6207
RCEP F	2022	2022	0	F!D6204
RCEP F	2023	2023	0	F!E6204
RCEP F	2024	2024	0	F!F6204
RCEP F	2025	2025	0	F!G6204
RCEP F	2026	2026	0	F!H6204

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6204
VIFTA	2024	2024	0	VI!F5742
VIFTA	2025	2025	0	VI!G5742
VIFTA	2026	2026	0	VI!H5742
VIFTA	2027	2027	0	VI!I5742

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 4009.12 has 2 lines; 4009.12.90 is distinguished from its siblings by: Other.	4009.12.10 Mining slurry suction and discharge hoses	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 4009.12.90. 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 4009.12.90 was checked against BT2026 (cell BT2026!N6404), 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.