Vietnam Tariff Intelligence

HS 4009.42.90 detail

HS code	4009.42.90
Description	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges) / - Reinforced or otherwise combined with other materials: / - - With fittings: / - - - Other
Unit	kg/chiếc
Generated	02/11/2026 03:34:25
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/40094290/

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!K6428
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6428
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6428
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!E6221

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6182
ATIGA	2023	2023	0	AT!F6182
ATIGA	2024	2024	0	AT!G6182
ATIGA	2025	2025	0	AT!H6182
ATIGA	2026	2026	0	AT!I6182
ATIGA	2027	2027	0	AT!J6182
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6226
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6226
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6226
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6226
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6226
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6226
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6224
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6224
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6224
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6224
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6224
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6224
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6232
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6188
AIFTA	30/12/2022	2022	0	AI!F6184
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6184
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6184
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6184
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6184
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6184

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6208
VKFTA	2023	2023	0	VK!F6208
VKFTA	2024	2024	0	VK!G6208
VKFTA	2025	2025	0	VK!H6208
VKFTA	2026	2026	0	VK!I6208
VKFTA	2027	2027	0	VK!J6208
VCFTA	2022	2022	0	VC!D6250
VCFTA	2023	2023	0	VC!E6250
VCFTA	2024	2024	0	VC!F6250
VCFTA	2025	2025	0	VC!G6250
VCFTA	2026	2026	0	VC!H6250
VCFTA	2027	2027	0	VC!I6250
VN-EAEU	2022	2022	0	EAV!D6235
VN-EAEU	2023	2023	0	EAV!E6235
VN-EAEU	2024	2024	0	EAV!F6235
VN-EAEU	2025	2025	0	EAV!G6235
VN-EAEU	2026	2026	0	EAV!H6235
VN-EAEU	2027	2027	0	EAV!I6235
AHKFTA	2022	2022	0	AKH!D6238
AHKFTA	2023	2023	0	AKH!E6238
AHKFTA	2024	2024	0	AKH!F6238
AHKFTA	2025	2025	0	AKH!G6238
AHKFTA	2026	2026	0	AKH!H6238
AHKFTA	2027	2027	0	AKH!I6238
EVFTA	2022	2022	0,7	EV-NK!D6223
EVFTA	2023	2023	0	EV-NK!E6223

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6223
EVFTA	2025	2025	0	EV-NK!G6223
EVFTA	2026	2026	0	EV-NK!H6223
EVFTA	2027	2027	0	EV-NK!I6223
UKVFTA	2022	2022	0,7	UKV!D6225
UKVFTA	2023	2023	0	UKV!E6225
UKVFTA	2024	2024	0	UKV!F6225
UKVFTA	2025	2025	0	UKV!G6225
UKVFTA	2026	2026	0	UKV!H6225
UKVFTA	2027	2027	0	UKV!I6225
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6210
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6210
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6210
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6210
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6210
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6210
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6210
RCEP A	2022	2022	0	RCEPT-A!D6228
RCEP A	2023	2023	0	RCEPT-A!E6228
RCEP A	2024	2024	0	RCEPT-A!F6228
RCEP A	2025	2025	0	RCEPT-A!G6228
RCEP A	2026	2026	0	RCEPT-A!H6228
RCEP A	2027	2027	0	RCEPT-A!I6228
RCEP B	2022	2022	0	B!D6228
RCEP B	2023	2023	0	B!E6228
RCEP B	2024	2024	0	B!F6228

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6228
RCEP B	2026	2026	0	B!H6228
RCEP B	2027	2027	0	B!I6228
RCEP C	2022	2022	0	C!D6228
RCEP C	2023	2023	0	C!E6228
RCEP C	2024	2024	0	C!F6228
RCEP C	2025	2025	0	C!G6228
RCEP C	2026	2026	0	C!H6228
RCEP C	2027	2027	0	C!I6228
RCEP D	2022	2022	0	D!D6228
RCEP D	2023	2023	0	D!E6228
RCEP D	2024	2024	0	D!F6228
RCEP D	2025	2025	0	D!G6228
RCEP D	2026	2026	0	D!H6228
RCEP D	2027	2027	0	D!I6228
RCEP E	2022	2022	0	E!D6231
RCEP E	2023	2023	0	E!E6231
RCEP E	2024	2024	0	E!F6231
RCEP E	2025	2025	0	E!G6231
RCEP E	2026	2026	0	E!H6231
RCEP E	2027	2027	0	E!I6231
RCEP F	2022	2022	0	F!D6228
RCEP F	2023	2023	0	F!E6228
RCEP F	2024	2024	0	F!F6228
RCEP F	2025	2025	0	F!G6228
RCEP F	2026	2026	0	F!H6228

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6228
VIFTA	2024	2024	0	VI!F5766
VIFTA	2025	2025	0	VI!G5766
VIFTA	2026	2026	0	VI!H5766
VIFTA	2027	2027	0	VI!I5766

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 4009.42 has 3 lines; 4009.42.90 is distinguished from its siblings by: Other.	4009.42.10 Mining slurry suction and discharge hoses; 4009.42.20 Rubber hose of a kind used for gas stove	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 4009.42.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 3% for 4009.42.90 was checked against BT2026 (cell BT2026!N6428), 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.