Vietnam Tariff Intelligence

HS 4016.99.15 detail

HS code	4016.99.15
Description	Other articles of vulcanised rubber other than hard rubber / - Other: / - - Other: / - - - Parts and accessories of a kind used for vehicles of Chapter 87: / - - - - For vehicles of heading 87.09, 87.13, 87.15 or 87.16
Unit	kg/chiếc
Generated	04/11/2026 23:18:38
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/40169915/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6574
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N6574
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6574
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, MM, MY)	0% (except KH, MM, MY)	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
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
EVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	8	8%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AC!E6380
ATIGA	2022	2022	0	AT!E6335
ATIGA	2023	2023	0	AT!F6335
ATIGA	2024	2024	0	AT!G6335
ATIGA	2025	2025	0	AT!H6335
ATIGA	2026	2026	0	AT!I6335
ATIGA	2027	2027	0	AT!J6335
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E6385
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6385
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6385

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6385
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6385
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6385
VJEPA	30/12/2022 - 31/3/2023	2022	1	VJ!E6383
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F6383
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6383
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6383
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6383
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6383
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6387
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6341
AIFTA	30/12/2022	2022	*	AI!F6343
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6343
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6343
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6343
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6343
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6343
VKFTA	2022	2022	0	VK!E6363
VKFTA	2023	2023	0	VK!F6363
VKFTA	2024	2024	0	VK!G6363
VKFTA	2025	2025	0	VK!H6363
VKFTA	2026	2026	0	VK!I6363
VKFTA	2027	2027	0	VK!J6363
VCFTA	2022	2022	10	VC!D6416
VCFTA	2023	2023	10	VC!E6416
VCFTA	2024	2024	8	VC!F6416

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	8	VC!G6416
VCFTA	2026	2026	8	VC!H6416
VCFTA	2027	2027	8	VC!I6416
VN-EAEU	2022	2022	*	EAV!D6398
VN-EAEU	2023	2023	*	EAV!E6398
VN-EAEU	2024	2024	*	EAV!F6398
VN-EAEU	2025	2025	*	EAV!G6398
VN-EAEU	2026	2026	*	EAV!H6398
VN-EAEU	2027	2027	*	EAV!I6398
VNCU	2022	2022	0	VNCU!D800
VNCU	2023 - 2027		0	VNCU!E800
AHKFTA	2022	2022	*	AKH!D6406
AHKFTA	2023	2023	*	AKH!E6406
AHKFTA	2024	2024	*	AKH!F6406
AHKFTA	2025	2025	*	AKH!G6406
AHKFTA	2026	2026	*	AKH!H6406
AHKFTA	2027	2027	*	AKH!I6406
EVFTA	2022	2022	7,2	EV-NK!D6399
EVFTA	2023	2023	6,3	EV-NK!E6399
EVFTA	2024	2024	5,4	EV-NK!F6399
EVFTA	2025	2025	4,5	EV-NK!G6399
EVFTA	2026	2026	3,6	EV-NK!H6399
EVFTA	2027	2027	2,7	EV-NK!I6399
UKVFTA	2022	2022	7,2	UKV!D6401
UKVFTA	2023	2023	6,3	UKV!E6401
UKVFTA	2024	2024	5,4	UKV!F6401

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	4,5	UKV!G6401
UKVFTA	2026	2026	3,6	UKV!H6401
UKVFTA	2027	2027	2,7	UKV!I6401
CPTPP	(I)	2021 (DERIVED)	5	CPTPP!D6365
CPTPP	(II)	2022 (DERIVED)	3,7	CPTPP!E6365
CPTPP	(III)	2023 (DERIVED)	2,5	CPTPP!F6365
CPTPP	(IV)	2024 (DERIVED)	1,2	CPTPP!G6365
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6365
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6365
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6365
RCEP A	2022	2022	9,3	RCEPT-A!D6398
RCEP A	2023	2023	8,7	RCEPT-A!E6398
RCEP A	2024	2024	8	RCEPT-A!F6398
RCEP A	2025	2025	7,3	RCEPT-A!G6398
RCEP A	2026	2026	6,7	RCEPT-A!H6398
RCEP A	2027	2027	6	RCEPT-A!I6398
RCEP B	2022	2022	9,3	B!D6398
RCEP B	2023	2023	8,7	B!E6398
RCEP B	2024	2024	8	B!F6398
RCEP B	2025	2025	7,3	B!G6398
RCEP B	2026	2026	6,7	B!H6398
RCEP B	2027	2027	6	B!I6398
RCEP C	2022	2022	10	C!D6398
RCEP C	2023	2023	10	C!E6398
RCEP C	2024	2024	10	C!F6398
RCEP C	2025	2025	10	C!G6398

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	10	C!H6398
RCEP C	2027	2027	10	C!I6398
RCEP D	2022	2022	9,4	D!D6398
RCEP D	2023	2023	8,8	D!E6398
RCEP D	2024	2024	8,1	D!F6398
RCEP D	2025	2025	7,5	D!G6398
RCEP D	2026	2026	6,9	D!H6398
RCEP D	2027	2027	6,3	D!I6398
RCEP E	2022	2022	9,3	E!D6401
RCEP E	2023	2023	8,7	E!E6401
RCEP E	2024	2024	8	E!F6401
RCEP E	2025	2025	7,3	E!G6401
RCEP E	2026	2026	6,7	E!H6401
RCEP E	2027	2027	6	E!I6401
RCEP F	2022	2022	9,3	F!D6398
RCEP F	2023	2023	8,7	F!E6398
RCEP F	2024	2024	8	F!F6398
RCEP F	2025	2025	7,3	F!G6398
RCEP F	2026	2026	6,7	F!H6398
RCEP F	2027	2027	6	F!I6398
VIFTA	2024	2024	8,6	VI!F5914
VIFTA	2025	2025	7.1	VI!G5914
VIFTA	2026	2026	5.7	VI!H5914
VIFTA	2027	2027	4.3	VI!I5914

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex C) 10%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4016.99 has 20 lines; 4016.99.15 is distinguished from its siblings by: For vehicles of heading 87.09, 87.13, 87.15 or 87.16.	4016.99.11 For vehicles of heading 87.02, 87.03, 87.04 or 87.05, other than weatherstripping; 4016.99.12 For vehicles of heading 87.11; 4016.99.13 Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04; 4016.99.16 Bicycle mudguards; 4016.99.17 Bicycle parts; 4016.99.18 Other bicycle accessories	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 4016.99.15. 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 10% for 4016.99.15 was checked against BT2026 (cell BT2026!N6574), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
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.