

HS 4001.29.94 detail

HS code	4001.29.94
Description	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip / - Natural rubber in other forms: / - - Other: / - - - Other, in primary forms: / - - - - Deproteinised Natural Rubber (DPNR)
Unit	kg
Generated	01/11/2026 01:56:25
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/40012994/

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!K6314
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6314
VAT	*5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6314
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6314
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 (-CN)	0% (except CN)	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	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
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
RCEP (Annex A)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2	2%	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
RCEP (Annex E)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,1	2.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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)		0	AC!E6102
ATIGA	2022	2022	0	AT!E6063
ATIGA	2023	2023	0	AT!F6063
ATIGA	2024	2024	0	AT!G6063
ATIGA	2025	2025	0	AT!H6063
ATIGA	2026	2026	0	AT!I6063
ATIGA	2027	2027	0	AT!J6063
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6107
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6107
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6107

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6107
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6107
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6107
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6105
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6105
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6105
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6105
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6105
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6105
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6113
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6069
AIFTA	30/12/2022	2022	0	AI!F6065
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6065
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6065
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6065
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6065
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6065
VKFTA	2022	2022	0	VK!E6089
VKFTA	2023	2023	0	VK!F6089
VKFTA	2024	2024	0	VK!G6089
VKFTA	2025	2025	0	VK!H6089
VKFTA	2026	2026	0	VK!I6089
VKFTA	2027	2027	0	VK!J6089
VCFTA	2022	2022	0	VC!D6131
VCFTA	2023	2023	0	VC!E6131
VCFTA	2024	2024	0	VC!F6131

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6131
VCFTA	2026	2026	0	VC!H6131
VCFTA	2027	2027	0	VC!I6131
VN-EAEU	2022	2022	0	EAV!D6116
VN-EAEU	2023	2023	0	EAV!E6116
VN-EAEU	2024	2024	0	EAV!F6116
VN-EAEU	2025	2025	0	EAV!G6116
VN-EAEU	2026	2026	0	EAV!H6116
VN-EAEU	2027	2027	0	EAV!I6116
AHKFTA	2022	2022	*	AKH!D6119
AHKFTA	2023	2023	*	AKH!E6119
AHKFTA	2024	2024	*	AKH!F6119
AHKFTA	2025	2025	*	AKH!G6119
AHKFTA	2026	2026	*	AKH!H6119
AHKFTA	2027	2027	*	AKH!I6119
EVFTA	2022	2022	0	EV-NK!D6104
EVFTA	2023	2023	0	EV-NK!E6104
EVFTA	2024	2024	0	EV-NK!F6104
EVFTA	2025	2025	0	EV-NK!G6104
EVFTA	2026	2026	0	EV-NK!H6104
EVFTA	2027	2027	0	EV-NK!I6104
UKVFTA	2022	2022	0	UKV!D6106
UKVFTA	2023	2023	0	UKV!E6106
UKVFTA	2024	2024	0	UKV!F6106
UKVFTA	2025	2025	0	UKV!G6106
UKVFTA	2026	2026	0	UKV!H6106

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6106
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6091
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6091
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6091
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6091
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6091
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6091
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6091
RCEP A	2022	2022	2,8	RCEPT-A!D6109
RCEP A	2023	2023	2,6	RCEPT-A!E6109
RCEP A	2024	2024	2,4	RCEPT-A!F6109
RCEP A	2025	2025	2,2	RCEPT-A!G6109
RCEP A	2026	2026	2	RCEPT-A!H6109
RCEP A	2027	2027	1,8	RCEPT-A!I6109
RCEP B	2022	2022	2,8	B!D6109
RCEP B	2023	2023	2,6	B!E6109
RCEP B	2024	2024	2,4	B!F6109
RCEP B	2025	2025	2,2	B!G6109
RCEP B	2026	2026	2	B!H6109
RCEP B	2027	2027	1,8	B!I6109
RCEP C	2022	2022	*	C!D6109
RCEP C	2023	2023	*	C!E6109
RCEP C	2024	2024	*	C!F6109
RCEP C	2025	2025	*	C!G6109
RCEP C	2026	2026	*	C!H6109
RCEP C	2027	2027	*	C!I6109

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	2,8	D!D6109
RCEP D	2023	2023	2,6	D!E6109
RCEP D	2024	2024	2,4	D!F6109
RCEP D	2025	2025	2,3	D!G6109
RCEP D	2026	2026	2,1	D!H6109
RCEP D	2027	2027	1,9	D!I6109
RCEP E	2022	2022	2,8	E!D6112
RCEP E	2023	2023	2,6	E!E6112
RCEP E	2024	2024	2,4	E!F6112
RCEP E	2025	2025	2,2	E!G6112
RCEP E	2026	2026	2	E!H6112
RCEP E	2027	2027	1,8	E!I6112
RCEP F	2022	2022	2,8	F!D6109
RCEP F	2023	2023	2,6	F!E6109
RCEP F	2024	2024	2,4	F!F6109
RCEP F	2025	2025	2,2	F!G6109
RCEP F	2026	2026	2	F!H6109
RCEP F	2027	2027	1,8	F!I6109
VIFTA	2024	2024	2.6	VI!F5652
VIFTA	2025	2025	2.1	VI!G5652
VIFTA	2026	2026	1.7	VI!H5652
VIFTA	2027	2027	1.3	VI!I5652

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4001.29 has 10 lines; 4001.29.94 is distinguished from its siblings by: Deproteinised Natural Rubber (DPNR).	4001.29.10 Air-dried sheets; 4001.29.20 Latex crepes; 4001.29.30 Sole crepes; 4001.29.50 Other crepes; 4001.29.60 Superior processing rubber; 4001.29.70 Skim rubber	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4001.29.94 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4001.29.94	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 "*5/8/10".		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 4001.29.94. 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 4001.29.94 was checked against BT2026 (cell BT2026!N6314), 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
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Item policy

Item policy
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
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.