

## HS 4002.59.90 detail

|                     |                                                                                                                                                                                                                                                                                                |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 4002.59.90                                                                                                                                                                                                                                                                                     |
| Description         | Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip / - Acrylonitrile-butadiene rubber (NBR): / - - Other: / - - - Other |
| Unit                | kg                                                                                                                                                                                                                                                                                             |
| Generated           | 31/10/2026 18:38:03                                                                                                                                                                                                                                                                            |
| 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                | <a href="https://vietnamtariff.com/hs-code/40025990/">https://vietnamtariff.com/hs-code/40025990/</a>                                                                                                                                                                                          |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 5            | 5%                     | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K6345  |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N6345  |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6345  |
| Excise tax           |              | No data                |                |            |               |
| Environmental tax    |              | No data                |                |            |               |
| Export duty          |              | No data                |                |            |               |
| CPTPP export rate    | 1            | 1%                     | 115/2022/NĐ-CP | 2022-12-30 | BT2026!CM6345 |
| EVFTA export rate    | 1            | 1%                     | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP6345 |
| UKVFTA export rate   | 1            | 1%                     | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS6345 |

### Special preferential (FTA) rates - 2026

| FTA     | Source value | Rate | Data basis             | Period                                 | Proof of origin | Legal basis    | Status     |
|---------|--------------|------|------------------------|----------------------------------------|-----------------|----------------|------------|
| AANZFTA | 0            | 0%   | Consolidated<br>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 |
| 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(-MY)       | 0% (except 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 |
| 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 |

| FTA     | Source value | Rate    | Data basis          | Period                | Proof of origin       | Legal basis    | Status     |
|---------|--------------|---------|---------------------|-----------------------|-----------------------|----------------|------------|
| 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!E6134 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E6095 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F6095 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G6095 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H6095 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I6095 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J6095 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E6139 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F6139 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G6139 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H6139   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I6139   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J6139   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E6137   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F6137   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G6137   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H6137   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I6137   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J6137   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F6145   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H6101 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F6097   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G6097   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H6097   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I6097   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J6097   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K6097   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E6121   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F6121   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G6121   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H6121   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I6121   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J6121   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D6163   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E6163   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F6163   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G6163    |
| VCFTA   | 2026   | 2026 | 0            | VC!H6163    |
| VCFTA   | 2027   | 2027 | 0            | VC!I6163    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D6148   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E6148   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F6148   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G6148   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H6148   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I6148   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D6151   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E6151   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F6151   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G6151   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H6151   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I6151   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D6136 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E6136 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F6136 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G6136 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H6136 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I6136 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D6138   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E6138   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F6138   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G6138   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H6138   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I6138     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D6123   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E6123   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F6123   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G6123   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H6123   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I6123   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J6123   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D6141 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E6141 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F6141 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G6141 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H6141 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I6141 |
| RCEP B | 2022   | 2022           | 0            | B!D6141       |
| RCEP B | 2023   | 2023           | 0            | B!E6141       |
| RCEP B | 2024   | 2024           | 0            | B!F6141       |
| RCEP B | 2025   | 2025           | 0            | B!G6141       |
| RCEP B | 2026   | 2026           | 0            | B!H6141       |
| RCEP B | 2027   | 2027           | 0            | B!I6141       |
| RCEP C | 2022   | 2022           | 0            | C!D6141       |
| RCEP C | 2023   | 2023           | 0            | C!E6141       |
| RCEP C | 2024   | 2024           | 0            | C!F6141       |
| RCEP C | 2025   | 2025           | 0            | C!G6141       |
| RCEP C | 2026   | 2026           | 0            | C!H6141       |
| RCEP C | 2027   | 2027           | 0            | C!I6141       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 0            | D!D6141  |
| RCEP D | 2023   | 2023 | 0            | D!E6141  |
| RCEP D | 2024   | 2024 | 0            | D!F6141  |
| RCEP D | 2025   | 2025 | 0            | D!G6141  |
| RCEP D | 2026   | 2026 | 0            | D!H6141  |
| RCEP D | 2027   | 2027 | 0            | D!I6141  |
| RCEP E | 2022   | 2022 | 0            | E!D6144  |
| RCEP E | 2023   | 2023 | 0            | E!E6144  |
| RCEP E | 2024   | 2024 | 0            | E!F6144  |
| RCEP E | 2025   | 2025 | 0            | E!G6144  |
| RCEP E | 2026   | 2026 | 0            | E!H6144  |
| RCEP E | 2027   | 2027 | 0            | E!I6144  |
| RCEP F | 2022   | 2022 | 0            | F!D6141  |
| RCEP F | 2023   | 2023 | 0            | F!E6141  |
| RCEP F | 2024   | 2024 | 0            | F!F6141  |
| RCEP F | 2025   | 2025 | 0            | F!G6141  |
| RCEP F | 2026   | 2026 | 0            | F!H6141  |
| RCEP F | 2027   | 2027 | 0            | F!I6141  |
| VIFTA  | 2024   | 2024 | 0            | VI!F5683 |
| VIFTA  | 2025   | 2025 | 0            | VI!G5683 |
| VIFTA  | 2026   | 2026 | 0            | VI!H5683 |
| VIFTA  | 2027   | 2027 | 0            | VI!I5683 |

### 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 4002.59 has 2 lines; 4002.59.90 is distinguished from its siblings by: Other.                                                      | 4002.59.10 In primary forms | 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 4002.59.90. 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 0% for 4002.59.90 was checked against BT2026 (cell BT2026!N6345), 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.