Vietnam Tariff Intelligence

HS 4009.21.90 detail

HS code	4009.21.90
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 only with metal: / - - Without fittings: / - - - Other
Unit	kg/chiếc
Generated	02/11/2026 18:09:23
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/40092190/

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!K6408
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6408
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6408
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
ACFTA	0 (-KH, MY)	0% (except KH, MY)	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(-MM)	0% (except MM)	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!E6201
ATIGA	2022	2022	0	AT!E6162
ATIGA	2023	2023	0	AT!F6162
ATIGA	2024	2024	0	AT!G6162
ATIGA	2025	2025	0	AT!H6162
ATIGA	2026	2026	0	AT!I6162
ATIGA	2027	2027	0	AT!J6162
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6206
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6206
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6206

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6206
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6206
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6206
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6204
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6204
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6204
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6204
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6204
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6204
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6212
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6168
AIFTA	30/12/2022	2022	0	AI!F6164
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6164
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6164
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6164
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6164
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6164
VKFTA	2022	2022	0	VK!E6188
VKFTA	2023	2023	0	VK!F6188
VKFTA	2024	2024	0	VK!G6188
VKFTA	2025	2025	0	VK!H6188
VKFTA	2026	2026	0	VK!I6188
VKFTA	2027	2027	0	VK!J6188
VCFTA	2022	2022	0	VC!D6230
VCFTA	2023	2023	0	VC!E6230
VCFTA	2024	2024	0	VC!F6230

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6230
VCFTA	2026	2026	0	VC!H6230
VCFTA	2027	2027	0	VC!I6230
VN-EAEU	2022	2022	0	EAV!D6215
VN-EAEU	2023	2023	0	EAV!E6215
VN-EAEU	2024	2024	0	EAV!F6215
VN-EAEU	2025	2025	0	EAV!G6215
VN-EAEU	2026	2026	0	EAV!H6215
VN-EAEU	2027	2027	0	EAV!I6215
AHKFTA	2022	2022	0	AKH!D6218
AHKFTA	2023	2023	0	AKH!E6218
AHKFTA	2024	2024	0	AKH!F6218
AHKFTA	2025	2025	0	AKH!G6218
AHKFTA	2026	2026	0	AKH!H6218
AHKFTA	2027	2027	0	AKH!I6218
EVFTA	2022	2022	0	EV-NK!D6203
EVFTA	2023	2023	0	EV-NK!E6203
EVFTA	2024	2024	0	EV-NK!F6203
EVFTA	2025	2025	0	EV-NK!G6203
EVFTA	2026	2026	0	EV-NK!H6203
EVFTA	2027	2027	0	EV-NK!I6203
UKVFTA	2022	2022	0	UKV!D6205
UKVFTA	2023	2023	0	UKV!E6205
UKVFTA	2024	2024	0	UKV!F6205
UKVFTA	2025	2025	0	UKV!G6205
UKVFTA	2026	2026	0	UKV!H6205

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6205
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6190
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6190
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6190
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6190
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6190
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6190
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6190
RCEP A	2022	2022	0	RCEPT-A!D6208
RCEP A	2023	2023	0	RCEPT-A!E6208
RCEP A	2024	2024	0	RCEPT-A!F6208
RCEP A	2025	2025	0	RCEPT-A!G6208
RCEP A	2026	2026	0	RCEPT-A!H6208
RCEP A	2027	2027	0	RCEPT-A!I6208
RCEP B	2022	2022	0	B!D6208
RCEP B	2023	2023	0	B!E6208
RCEP B	2024	2024	0	B!F6208
RCEP B	2025	2025	0	B!G6208
RCEP B	2026	2026	0	B!H6208
RCEP B	2027	2027	0	B!I6208
RCEP C	2022	2022	0	C!D6208
RCEP C	2023	2023	0	C!E6208
RCEP C	2024	2024	0	C!F6208
RCEP C	2025	2025	0	C!G6208
RCEP C	2026	2026	0	C!H6208
RCEP C	2027	2027	0	C!I6208

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6208
RCEP D	2023	2023	0	D!E6208
RCEP D	2024	2024	0	D!F6208
RCEP D	2025	2025	0	D!G6208
RCEP D	2026	2026	0	D!H6208
RCEP D	2027	2027	0	D!I6208
RCEP E	2022	2022	0	E!D6211
RCEP E	2023	2023	0	E!E6211
RCEP E	2024	2024	0	E!F6211
RCEP E	2025	2025	0	E!G6211
RCEP E	2026	2026	0	E!H6211
RCEP E	2027	2027	0	E!I6211
RCEP F	2022	2022	0	F!D6208
RCEP F	2023	2023	0	F!E6208
RCEP F	2024	2024	0	F!F6208
RCEP F	2025	2025	0	F!G6208
RCEP F	2026	2026	0	F!H6208
RCEP F	2027	2027	0	F!I6208
VIFTA	2024	2024	2	VI!F5746
VIFTA	2025	2025	1	VI!G5746
VIFTA	2026	2026	0	VI!H5746
VIFTA	2027	2027	0	VI!I5746

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 4009.21 has 2 lines; 4009.21.90 is distinguished from its siblings by: Other.	4009.21.10 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 4009.21.90. 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 4009.21.90 was checked against BT2026 (cell BT2026!N6408), 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.