Vietnam Tariff Intelligence

HS 4016.10.10 detail

HS code	4016.10.10
Description	Other articles of vulcanised rubber other than hard rubber / - Of cellular rubber: / - - Padding for articles of apparel or clothing accessories
Unit	kg/chiếc
Generated	04/11/2026 15:04:32
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/40161010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6552
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N6552
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6552
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
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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VNCU	5	5%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
ACFTA	10 (-KH)	10% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	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 B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	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
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		10	AC!E6358
ATIGA	2022	2022	0	AT!E6313
ATIGA	2023	2023	0	AT!F6313
ATIGA	2024	2024	0	AT!G6313
ATIGA	2025	2025	0	AT!H6313
ATIGA	2026	2026	0	AT!I6313
ATIGA	2027	2027	0	AT!J6313
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E6363
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6363
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6363

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6363
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6363
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6363
VJEPA	30/12/2022 - 31/3/2023	2022	2,5	VJ!E6361
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F6361
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6361
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6361
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6361
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6361
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F6365
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6319
AIFTA	30/12/2022	2022	*	AI!F6321
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6321
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6321
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6321
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6321
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6321
VKFTA	2022	2022	5	VK!E6341
VKFTA	2023	2023	5	VK!F6341
VKFTA	2024	2024	5	VK!G6341
VKFTA	2025	2025	5	VK!H6341
VKFTA	2026	2026	5	VK!I6341
VKFTA	2027	2027	5	VK!J6341
VCFTA	2022	2022	4	VC!D6394
VCFTA	2023	2023	2	VC!E6394
VCFTA	2024	2024	0	VC!F6394

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6394
VCFTA	2026	2026	0	VC!H6394
VCFTA	2027	2027	0	VC!I6394
VN-EAEU	2022	2022	5,5	EAV!D6376
VN-EAEU	2023	2023	3,6	EAV!E6376
VN-EAEU	2024	2024	1,8	EAV!F6376
VN-EAEU	2025	2025	0	EAV!G6376
VN-EAEU	2026	2026	0	EAV!H6376
VN-EAEU	2027	2027	0	EAV!I6376
VNCU	2022	2022	8	VNCU!D787
VNCU	2023 - 2027		5	VNCU!E787
AHKFTA	2022	2022	*	AKH!D6384
AHKFTA	2023	2023	*	AKH!E6384
AHKFTA	2024	2024	*	AKH!F6384
AHKFTA	2025	2025	*	AKH!G6384
AHKFTA	2026	2026	*	AKH!H6384
AHKFTA	2027	2027	*	AKH!I6384
EVFTA	2022	2022	10	EV-NK!D6377
EVFTA	2023	2023	6,6	EV-NK!E6377
EVFTA	2024	2024	3,3	EV-NK!F6377
EVFTA	2025	2025	0	EV-NK!G6377
EVFTA	2026	2026	0	EV-NK!H6377
EVFTA	2027	2027	0	EV-NK!I6377
UKVFTA	2022	2022	10	UKV!D6379
UKVFTA	2023	2023	6,6	UKV!E6379
UKVFTA	2024	2024	3,3	UKV!F6379

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G6379
UKVFTA	2026	2026	0	UKV!H6379
UKVFTA	2027	2027	0	UKV!I6379
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6343
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6343
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6343
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6343
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6343
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6343
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6343
RCEP A	2022	2022	20	RCEPT-A!D6376
RCEP A	2023	2023	20	RCEPT-A!E6376
RCEP A	2024	2024	20	RCEPT-A!F6376
RCEP A	2025	2025	20	RCEPT-A!G6376
RCEP A	2026	2026	20	RCEPT-A!H6376
RCEP A	2027	2027	20	RCEPT-A!I6376
RCEP B	2022	2022	20	B!D6376
RCEP B	2023	2023	20	B!E6376
RCEP B	2024	2024	20	B!F6376
RCEP B	2025	2025	20	B!G6376
RCEP B	2026	2026	20	B!H6376
RCEP B	2027	2027	20	B!I6376
RCEP C	2022	2022	20	C!D6376
RCEP C	2023	2023	20	C!E6376
RCEP C	2024	2024	20	C!F6376
RCEP C	2025	2025	20	C!G6376

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	20	C!H6376
RCEP C	2027	2027	20	C!I6376
RCEP D	2022	2022	20	D!D6376
RCEP D	2023	2023	20	D!E6376
RCEP D	2024	2024	20	D!F6376
RCEP D	2025	2025	20	D!G6376
RCEP D	2026	2026	20	D!H6376
RCEP D	2027	2027	20	D!I6376
RCEP E	2022	2022	20	E!D6379
RCEP E	2023	2023	20	E!E6379
RCEP E	2024	2024	20	E!F6379
RCEP E	2025	2025	20	E!G6379
RCEP E	2026	2026	20	E!H6379
RCEP E	2027	2027	20	E!I6379
RCEP F	2022	2022	20	F!D6376
RCEP F	2023	2023	20	F!E6376
RCEP F	2024	2024	20	F!F6376
RCEP F	2025	2025	20	F!G6376
RCEP F	2026	2026	20	F!H6376
RCEP F	2027	2027	20	F!I6376
VIFTA	2024	2024	16	VI!F5892
VIFTA	2025	2025	12	VI!G5892
VIFTA	2026	2026	8	VI!H5892
VIFTA	2027	2027	4	VI!I5892

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 A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 4016.10 has 3 lines; 4016.10.10 is distinguished from its siblings by: Padding for articles of apparel or clothing accessories.	4016.10.20 Floor tiles and wall tiles; 4016.10.90 Other	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 4016.10.10. 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 20% for 4016.10.10 was checked against BT2026 (cell BT2026!N6552), 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.