Vietnam Tariff Intelligence

HS 4001.10.19 detail

HS code	4001.10.19
Description	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip / - Natural rubber latex, whether or not pre-vulcanised: / - - Exceeding 0.5% by volume of ammonia content: / - - - Other
Unit	kg
Generated	11/11/2026 07:18:52
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/40011019/

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!K6285
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6285
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6285
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6285
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!E6073
ATIGA	2022	2022	0	AT!E6034
ATIGA	2023	2023	0	AT!F6034
ATIGA	2024	2024	0	AT!G6034
ATIGA	2025	2025	0	AT!H6034
ATIGA	2026	2026	0	AT!I6034
ATIGA	2027	2027	0	AT!J6034
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6078
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6078
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6078

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6078
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6078
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6078
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6076
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6076
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6076
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6076
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6076
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6076
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6084
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6040
AIFTA	30/12/2022	2022	0	AI!F6036
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6036
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6036
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6036
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6036
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6036
VKFTA	2022	2022	0	VK!E6060
VKFTA	2023	2023	0	VK!F6060
VKFTA	2024	2024	0	VK!G6060
VKFTA	2025	2025	0	VK!H6060
VKFTA	2026	2026	0	VK!I6060
VKFTA	2027	2027	0	VK!J6060
VCFTA	2022	2022	0	VC!D6102
VCFTA	2023	2023	0	VC!E6102
VCFTA	2024	2024	0	VC!F6102

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6102
VCFTA	2026	2026	0	VC!H6102
VCFTA	2027	2027	0	VC!I6102
VN-EAEU	2022	2022	0	EAV!D6087
VN-EAEU	2023	2023	0	EAV!E6087
VN-EAEU	2024	2024	0	EAV!F6087
VN-EAEU	2025	2025	0	EAV!G6087
VN-EAEU	2026	2026	0	EAV!H6087
VN-EAEU	2027	2027	0	EAV!I6087
AHKFTA	2022	2022	*	AKH!D6090
AHKFTA	2023	2023	*	AKH!E6090
AHKFTA	2024	2024	*	AKH!F6090
AHKFTA	2025	2025	*	AKH!G6090
AHKFTA	2026	2026	*	AKH!H6090
AHKFTA	2027	2027	*	AKH!I6090
EVFTA	2022	2022	0	EV-NK!D6075
EVFTA	2023	2023	0	EV-NK!E6075
EVFTA	2024	2024	0	EV-NK!F6075
EVFTA	2025	2025	0	EV-NK!G6075
EVFTA	2026	2026	0	EV-NK!H6075
EVFTA	2027	2027	0	EV-NK!I6075
UKVFTA	2022	2022	0	UKV!D6077
UKVFTA	2023	2023	0	UKV!E6077
UKVFTA	2024	2024	0	UKV!F6077
UKVFTA	2025	2025	0	UKV!G6077
UKVFTA	2026	2026	0	UKV!H6077

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6077
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6062
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6062
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6062
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6062
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6062
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6062
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6062
RCEP A	2022	2022	2,8	RCEPT-A!D6080
RCEP A	2023	2023	2,6	RCEPT-A!E6080
RCEP A	2024	2024	2,4	RCEPT-A!F6080
RCEP A	2025	2025	2,2	RCEPT-A!G6080
RCEP A	2026	2026	2	RCEPT-A!H6080
RCEP A	2027	2027	1,8	RCEPT-A!I6080
RCEP B	2022	2022	2,8	B!D6080
RCEP B	2023	2023	2,6	B!E6080
RCEP B	2024	2024	2,4	B!F6080
RCEP B	2025	2025	2,2	B!G6080
RCEP B	2026	2026	2	B!H6080
RCEP B	2027	2027	1,8	B!I6080
RCEP C	2022	2022	*	C!D6080
RCEP C	2023	2023	*	C!E6080
RCEP C	2024	2024	*	C!F6080
RCEP C	2025	2025	*	C!G6080
RCEP C	2026	2026	*	C!H6080
RCEP C	2027	2027	*	C!I6080

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	2,8	D!D6080
RCEP D	2023	2023	2,6	D!E6080
RCEP D	2024	2024	2,4	D!F6080
RCEP D	2025	2025	2,3	D!G6080
RCEP D	2026	2026	2,1	D!H6080
RCEP D	2027	2027	1,9	D!I6080
RCEP E	2022	2022	2,8	E!D6083
RCEP E	2023	2023	2,6	E!E6083
RCEP E	2024	2024	2,4	E!F6083
RCEP E	2025	2025	2,2	E!G6083
RCEP E	2026	2026	2	E!H6083
RCEP E	2027	2027	1,8	E!I6083
RCEP F	2022	2022	2,8	F!D6080
RCEP F	2023	2023	2,6	F!E6080
RCEP F	2024	2024	2,4	F!F6080
RCEP F	2025	2025	2,2	F!G6080
RCEP F	2026	2026	2	F!H6080
RCEP F	2027	2027	1,8	F!I6080
VIFTA	2024	2024	2.6	VI!F5623
VIFTA	2025	2025	2.1	VI!G5623
VIFTA	2026	2026	1.7	VI!H5623
VIFTA	2027	2027	1.3	VI!I5623

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): 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 4001.10 has 4 lines; 4001.10.19 is distinguished from its siblings by: Other.	4001.10.11 Centrifuged concentrate rubber latex; 4001.10.21 Centrifuged concentrate rubber latex; 4001.10.29 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 "*/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 4001.10.19. 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 4001.10.19 was checked against BT2026 (cell BT2026!N6285), 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 hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.