Vietnam Tariff Intelligence

HS 4001.21.50 detail

HS code	4001.21.50
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: / - - Smoked sheets: / - - - RSS Grade 5
Unit	kg
Generated	08/11/2026 07:51:08
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/40012150/

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!K6295
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6295
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6295
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6295
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	2.1	2.1%	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!E6083
ATIGA	2022	2022	0	AT!E6044
ATIGA	2023	2023	0	AT!F6044
ATIGA	2024	2024	0	AT!G6044
ATIGA	2025	2025	0	AT!H6044
ATIGA	2026	2026	0	AT!I6044
ATIGA	2027	2027	0	AT!J6044
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6088
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6088
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6088

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6088
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6088
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6088
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6086
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6086
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6086
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6086
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6086
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6086
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6094
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6050
AIFTA	30/12/2022	2022	0	AI!F6046
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6046
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6046
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6046
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6046
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6046
VKFTA	2022	2022	0	VK!E6070
VKFTA	2023	2023	0	VK!F6070
VKFTA	2024	2024	0	VK!G6070
VKFTA	2025	2025	0	VK!H6070
VKFTA	2026	2026	0	VK!I6070
VKFTA	2027	2027	0	VK!J6070
VCFTA	2022	2022	0	VC!D6112
VCFTA	2023	2023	0	VC!E6112
VCFTA	2024	2024	0	VC!F6112

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6112
VCFTA	2026	2026	0	VC!H6112
VCFTA	2027	2027	0	VC!I6112
VN-EAEU	2022	2022	0	EAV!D6097
VN-EAEU	2023	2023	0	EAV!E6097
VN-EAEU	2024	2024	0	EAV!F6097
VN-EAEU	2025	2025	0	EAV!G6097
VN-EAEU	2026	2026	0	EAV!H6097
VN-EAEU	2027	2027	0	EAV!I6097
AHKFTA	2022	2022	*	AKH!D6100
AHKFTA	2023	2023	*	AKH!E6100
AHKFTA	2024	2024	*	AKH!F6100
AHKFTA	2025	2025	*	AKH!G6100
AHKFTA	2026	2026	*	AKH!H6100
AHKFTA	2027	2027	*	AKH!I6100
EVFTA	2022	2022	0	EV-NK!D6085
EVFTA	2023	2023	0	EV-NK!E6085
EVFTA	2024	2024	0	EV-NK!F6085
EVFTA	2025	2025	0	EV-NK!G6085
EVFTA	2026	2026	0	EV-NK!H6085
EVFTA	2027	2027	0	EV-NK!I6085
UKVFTA	2022	2022	0	UKV!D6087
UKVFTA	2023	2023	0	UKV!E6087
UKVFTA	2024	2024	0	UKV!F6087
UKVFTA	2025	2025	0	UKV!G6087
UKVFTA	2026	2026	0	UKV!H6087

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6087
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6072
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6072
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6072
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6072
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6072
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6072
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6072
RCEP A	2022	2022	2,8	RCEPT-A!D6090
RCEP A	2023	2023	2,6	RCEPT-A!E6090
RCEP A	2024	2024	2,4	RCEPT-A!F6090
RCEP A	2025	2025	2,2	RCEPT-A!G6090
RCEP A	2026	2026	2	RCEPT-A!H6090
RCEP A	2027	2027	1,8	RCEPT-A!I6090
RCEP B	2022	2022	2,8	B!D6090
RCEP B	2023	2023	2,6	B!E6090
RCEP B	2024	2024	2,4	B!F6090
RCEP B	2025	2025	2,2	B!G6090
RCEP B	2026	2026	2	B!H6090
RCEP B	2027	2027	1,8	B!I6090
RCEP C	2022	2022	*	C!D6090
RCEP C	2023	2023	*	C!E6090
RCEP C	2024	2024	*	C!F6090
RCEP C	2025	2025	*	C!G6090
RCEP C	2026	2026	*	C!H6090
RCEP C	2027	2027	*	C!I6090

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	2,8	D!D6090
RCEP D	2023	2023	2,6	D!E6090
RCEP D	2024	2024	2,4	D!F6090
RCEP D	2025	2025	2,3	D!G6090
RCEP D	2026	2026	2,1	D!H6090
RCEP D	2027	2027	1,9	D!I6090
RCEP E	2022	2022	2,8	E!D6093
RCEP E	2023	2023	2,6	E!E6093
RCEP E	2024	2024	2,4	E!F6093
RCEP E	2025	2025	2,2	E!G6093
RCEP E	2026	2026	2	E!H6093
RCEP E	2027	2027	1,8	E!I6093
RCEP F	2022	2022	2,8	F!D6090
RCEP F	2023	2023	2,6	F!E6090
RCEP F	2024	2024	2,4	F!F6090
RCEP F	2025	2025	2,2	F!G6090
RCEP F	2026	2026	2	F!H6090
RCEP F	2027	2027	1,8	F!I6090
VIFTA	2024	2024	2,7	VI!F5633
VIFTA	2025	2025	2.4	VI!G5633
VIFTA	2026	2026	2.1	VI!H5633
VIFTA	2027	2027	1.8	VI!I5633

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 4001.21 has 6 lines; 4001.21.50 is distinguished from its siblings by: RSS Grade 5.	4001.21.10 RSS Grade 1; 4001.21.20 RSS Grade 2; 4001.21.30 RSS Grade 3; 4001.21.40 RSS Grade 4; 4001.21.90 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 "*/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 4001.21.50. 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 4001.21.50 was checked against BT2026 (cell BT2026!N6295), 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.