Vietnam Tariff Intelligence

HS 4001.22.40 detail

HS code	4001.22.40
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: / - - Technically specified natural rubber (TSNR): / - - - TSNR CV
Unit	kg
Generated	12/11/2026 11:08:54
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/40012240/

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!K6301
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6301
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6301
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6301
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!E6089
ATIGA	2022	2022	0	AT!E6050
ATIGA	2023	2023	0	AT!F6050
ATIGA	2024	2024	0	AT!G6050
ATIGA	2025	2025	0	AT!H6050
ATIGA	2026	2026	0	AT!I6050
ATIGA	2027	2027	0	AT!J6050
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6094
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6094
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6094

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6094
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6094
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6094
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6092
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6092
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6092
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6092
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6092
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6092
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6100
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6056
AIFTA	30/12/2022	2022	0	AI!F6052
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6052
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6052
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6052
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6052
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6052
VKFTA	2022	2022	0	VK!E6076
VKFTA	2023	2023	0	VK!F6076
VKFTA	2024	2024	0	VK!G6076
VKFTA	2025	2025	0	VK!H6076
VKFTA	2026	2026	0	VK!I6076
VKFTA	2027	2027	0	VK!J6076
VCFTA	2022	2022	0	VC!D6118
VCFTA	2023	2023	0	VC!E6118
VCFTA	2024	2024	0	VC!F6118

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6118
VCFTA	2026	2026	0	VC!H6118
VCFTA	2027	2027	0	VC!I6118
VN-EAEU	2022	2022	0	EAV!D6103
VN-EAEU	2023	2023	0	EAV!E6103
VN-EAEU	2024	2024	0	EAV!F6103
VN-EAEU	2025	2025	0	EAV!G6103
VN-EAEU	2026	2026	0	EAV!H6103
VN-EAEU	2027	2027	0	EAV!I6103
AHKFTA	2022	2022	*	AKH!D6106
AHKFTA	2023	2023	*	AKH!E6106
AHKFTA	2024	2024	*	AKH!F6106
AHKFTA	2025	2025	*	AKH!G6106
AHKFTA	2026	2026	*	AKH!H6106
AHKFTA	2027	2027	*	AKH!I6106
EVFTA	2022	2022	0	EV-NK!D6091
EVFTA	2023	2023	0	EV-NK!E6091
EVFTA	2024	2024	0	EV-NK!F6091
EVFTA	2025	2025	0	EV-NK!G6091
EVFTA	2026	2026	0	EV-NK!H6091
EVFTA	2027	2027	0	EV-NK!I6091
UKVFTA	2022	2022	0	UKV!D6093
UKVFTA	2023	2023	0	UKV!E6093
UKVFTA	2024	2024	0	UKV!F6093
UKVFTA	2025	2025	0	UKV!G6093
UKVFTA	2026	2026	0	UKV!H6093

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6093
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6078
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6078
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6078
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6078
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6078
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6078
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6078
RCEP A	2022	2022	2,8	RCEPT-A!D6096
RCEP A	2023	2023	2,6	RCEPT-A!E6096
RCEP A	2024	2024	2,4	RCEPT-A!F6096
RCEP A	2025	2025	2,2	RCEPT-A!G6096
RCEP A	2026	2026	2	RCEPT-A!H6096
RCEP A	2027	2027	1,8	RCEPT-A!I6096
RCEP B	2022	2022	2,8	B!D6096
RCEP B	2023	2023	2,6	B!E6096
RCEP B	2024	2024	2,4	B!F6096
RCEP B	2025	2025	2,2	B!G6096
RCEP B	2026	2026	2	B!H6096
RCEP B	2027	2027	1,8	B!I6096
RCEP C	2022	2022	*	C!D6096
RCEP C	2023	2023	*	C!E6096
RCEP C	2024	2024	*	C!F6096
RCEP C	2025	2025	*	C!G6096
RCEP C	2026	2026	*	C!H6096
RCEP C	2027	2027	*	C!I6096

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	2,8	D!D6096
RCEP D	2023	2023	2,6	D!E6096
RCEP D	2024	2024	2,4	D!F6096
RCEP D	2025	2025	2,3	D!G6096
RCEP D	2026	2026	2,1	D!H6096
RCEP D	2027	2027	1,9	D!I6096
RCEP E	2022	2022	2,8	E!D6099
RCEP E	2023	2023	2,6	E!E6099
RCEP E	2024	2024	2,4	E!F6099
RCEP E	2025	2025	2,2	E!G6099
RCEP E	2026	2026	2	E!H6099
RCEP E	2027	2027	1,8	E!I6099
RCEP F	2022	2022	2,8	F!D6096
RCEP F	2023	2023	2,6	F!E6096
RCEP F	2024	2024	2,4	F!F6096
RCEP F	2025	2025	2,2	F!G6096
RCEP F	2026	2026	2	F!H6096
RCEP F	2027	2027	1,8	F!I6096
VIFTA	2024	2024	2.7	VI!F5639
VIFTA	2025	2025	2.4	VI!G5639
VIFTA	2026	2026	2.1	VI!H5639
VIFTA	2027	2027	1.8	VI!I5639

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 4001.22 has 7 lines; 4001.22.40 is distinguished from its siblings by: TSNR CV.	4001.22.10 TSNR 10; 4001.22.20 TSNR 20; 4001.22.30 TSNR L; 4001.22.50 TSNR GP; 4001.22.60 TSNR 5; 4001.22.90 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 4001.22.40. 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 4001.22.40 was checked against BT2026 (cell BT2026!N6301), 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)
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.