Vietnam Tariff Intelligence

HS 4002.59.90 detail

HS code	4002.59.90
Description	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip / - Acrylonitrile-butadiene rubber (NBR): / - - Other: / - - - Other
Unit	kg
Generated	18/11/2026 04:08:16
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/40025990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6345
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6345
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6345
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate	1	1%	115/2022/NĐ-CP	2022-12-30	BT2026!CM6345
EVFTA export rate	1	1%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6345
UKVFTA export rate	1	1%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6345

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	0%	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(-MY)	0% (except MY)	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!E6134
ATIGA	2022	2022	0	AT!E6095
ATIGA	2023	2023	0	AT!F6095
ATIGA	2024	2024	0	AT!G6095
ATIGA	2025	2025	0	AT!H6095
ATIGA	2026	2026	0	AT!I6095
ATIGA	2027	2027	0	AT!J6095
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6139
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6139
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6139

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6139
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6139
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6139
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6137
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6137
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6137
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6137
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6137
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6137
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6145
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6101
AIFTA	30/12/2022	2022	0	AI!F6097
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6097
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6097
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6097
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6097
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6097
VKFTA	2022	2022	0	VK!E6121
VKFTA	2023	2023	0	VK!F6121
VKFTA	2024	2024	0	VK!G6121
VKFTA	2025	2025	0	VK!H6121
VKFTA	2026	2026	0	VK!I6121
VKFTA	2027	2027	0	VK!J6121
VCFTA	2022	2022	0	VC!D6163
VCFTA	2023	2023	0	VC!E6163
VCFTA	2024	2024	0	VC!F6163

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6163
VCFTA	2026	2026	0	VC!H6163
VCFTA	2027	2027	0	VC!I6163
VN-EAEU	2022	2022	0	EAV!D6148
VN-EAEU	2023	2023	0	EAV!E6148
VN-EAEU	2024	2024	0	EAV!F6148
VN-EAEU	2025	2025	0	EAV!G6148
VN-EAEU	2026	2026	0	EAV!H6148
VN-EAEU	2027	2027	0	EAV!I6148
AHKFTA	2022	2022	0	AKH!D6151
AHKFTA	2023	2023	0	AKH!E6151
AHKFTA	2024	2024	0	AKH!F6151
AHKFTA	2025	2025	0	AKH!G6151
AHKFTA	2026	2026	0	AKH!H6151
AHKFTA	2027	2027	0	AKH!I6151
EVFTA	2022	2022	0	EV-NK!D6136
EVFTA	2023	2023	0	EV-NK!E6136
EVFTA	2024	2024	0	EV-NK!F6136
EVFTA	2025	2025	0	EV-NK!G6136
EVFTA	2026	2026	0	EV-NK!H6136
EVFTA	2027	2027	0	EV-NK!I6136
UKVFTA	2022	2022	0	UKV!D6138
UKVFTA	2023	2023	0	UKV!E6138
UKVFTA	2024	2024	0	UKV!F6138
UKVFTA	2025	2025	0	UKV!G6138
UKVFTA	2026	2026	0	UKV!H6138

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6138
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6123
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6123
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6123
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6123
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6123
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6123
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6123
RCEP A	2022	2022	0	RCEPT-A!D6141
RCEP A	2023	2023	0	RCEPT-A!E6141
RCEP A	2024	2024	0	RCEPT-A!F6141
RCEP A	2025	2025	0	RCEPT-A!G6141
RCEP A	2026	2026	0	RCEPT-A!H6141
RCEP A	2027	2027	0	RCEPT-A!I6141
RCEP B	2022	2022	0	B!D6141
RCEP B	2023	2023	0	B!E6141
RCEP B	2024	2024	0	B!F6141
RCEP B	2025	2025	0	B!G6141
RCEP B	2026	2026	0	B!H6141
RCEP B	2027	2027	0	B!I6141
RCEP C	2022	2022	0	C!D6141
RCEP C	2023	2023	0	C!E6141
RCEP C	2024	2024	0	C!F6141
RCEP C	2025	2025	0	C!G6141
RCEP C	2026	2026	0	C!H6141
RCEP C	2027	2027	0	C!I6141

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6141
RCEP D	2023	2023	0	D!E6141
RCEP D	2024	2024	0	D!F6141
RCEP D	2025	2025	0	D!G6141
RCEP D	2026	2026	0	D!H6141
RCEP D	2027	2027	0	D!I6141
RCEP E	2022	2022	0	E!D6144
RCEP E	2023	2023	0	E!E6144
RCEP E	2024	2024	0	E!F6144
RCEP E	2025	2025	0	E!G6144
RCEP E	2026	2026	0	E!H6144
RCEP E	2027	2027	0	E!I6144
RCEP F	2022	2022	0	F!D6141
RCEP F	2023	2023	0	F!E6141
RCEP F	2024	2024	0	F!F6141
RCEP F	2025	2025	0	F!G6141
RCEP F	2026	2026	0	F!H6141
RCEP F	2027	2027	0	F!I6141
VIFTA	2024	2024	0	VI!F5683
VIFTA	2025	2025	0	VI!G5683
VIFTA	2026	2026	0	VI!H5683
VIFTA	2027	2027	0	VI!I5683

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 4002.59 has 2 lines; 4002.59.90 is distinguished from its siblings by: Other.	4002.59.10 In primary forms	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 4002.59.90. 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 0% for 4002.59.90 was checked against BT2026 (cell BT2026!N6345), 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.