Vietnam Tariff Intelligence

HS 4002.60.90 detail

HS code	4002.60.90
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 / - Isoprene rubber (IR): / - - Other
Unit	kg
Generated	12/11/2026 09:09:25
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/40026090/

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!K6348
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6348
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6348
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!CM6348
EVFTA export rate	1	1%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6348
UKVFTA export rate	1	1%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6348

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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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
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
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!E6137

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6098
ATIGA	2023	2023	0	AT!F6098
ATIGA	2024	2024	0	AT!G6098
ATIGA	2025	2025	0	AT!H6098
ATIGA	2026	2026	0	AT!I6098
ATIGA	2027	2027	0	AT!J6098
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6142
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6142
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6142
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6142
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6142
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6142
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6140
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6140
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6140
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6140
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6140
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6140
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6148
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6104
AIFTA	30/12/2022	2022	0	AI!F6100
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6100
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6100
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6100
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6100
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6100

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6124
VKFTA	2023	2023	0	VK!F6124
VKFTA	2024	2024	0	VK!G6124
VKFTA	2025	2025	0	VK!H6124
VKFTA	2026	2026	0	VK!I6124
VKFTA	2027	2027	0	VK!J6124
VCFTA	2022	2022	0	VC!D6166
VCFTA	2023	2023	0	VC!E6166
VCFTA	2024	2024	0	VC!F6166
VCFTA	2025	2025	0	VC!G6166
VCFTA	2026	2026	0	VC!H6166
VCFTA	2027	2027	0	VC!I6166
VN-EAEU	2022	2022	0	EAV!D6151
VN-EAEU	2023	2023	0	EAV!E6151
VN-EAEU	2024	2024	0	EAV!F6151
VN-EAEU	2025	2025	0	EAV!G6151
VN-EAEU	2026	2026	0	EAV!H6151
VN-EAEU	2027	2027	0	EAV!I6151
AHKFTA	2022	2022	0	AKH!D6154
AHKFTA	2023	2023	0	AKH!E6154
AHKFTA	2024	2024	0	AKH!F6154
AHKFTA	2025	2025	0	AKH!G6154
AHKFTA	2026	2026	0	AKH!H6154
AHKFTA	2027	2027	0	AKH!I6154
EVFTA	2022	2022	0	EV-NK!D6139
EVFTA	2023	2023	0	EV-NK!E6139

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6139
EVFTA	2025	2025	0	EV-NK!G6139
EVFTA	2026	2026	0	EV-NK!H6139
EVFTA	2027	2027	0	EV-NK!I6139
UKVFTA	2022	2022	0	UKV!D6141
UKVFTA	2023	2023	0	UKV!E6141
UKVFTA	2024	2024	0	UKV!F6141
UKVFTA	2025	2025	0	UKV!G6141
UKVFTA	2026	2026	0	UKV!H6141
UKVFTA	2027	2027	0	UKV!I6141
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6126
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6126
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6126
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6126
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6126
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6126
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6126
RCEP A	2022	2022	0	RCEPT-A!D6144
RCEP A	2023	2023	0	RCEPT-A!E6144
RCEP A	2024	2024	0	RCEPT-A!F6144
RCEP A	2025	2025	0	RCEPT-A!G6144
RCEP A	2026	2026	0	RCEPT-A!H6144
RCEP A	2027	2027	0	RCEPT-A!I6144
RCEP B	2022	2022	0	B!D6144
RCEP B	2023	2023	0	B!E6144
RCEP B	2024	2024	0	B!F6144

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6144
RCEP B	2026	2026	0	B!H6144
RCEP B	2027	2027	0	B!I6144
RCEP C	2022	2022	0	C!D6144
RCEP C	2023	2023	0	C!E6144
RCEP C	2024	2024	0	C!F6144
RCEP C	2025	2025	0	C!G6144
RCEP C	2026	2026	0	C!H6144
RCEP C	2027	2027	0	C!I6144
RCEP D	2022	2022	0	D!D6144
RCEP D	2023	2023	0	D!E6144
RCEP D	2024	2024	0	D!F6144
RCEP D	2025	2025	0	D!G6144
RCEP D	2026	2026	0	D!H6144
RCEP D	2027	2027	0	D!I6144
RCEP E	2022	2022	0	E!D6147
RCEP E	2023	2023	0	E!E6147
RCEP E	2024	2024	0	E!F6147
RCEP E	2025	2025	0	E!G6147
RCEP E	2026	2026	0	E!H6147
RCEP E	2027	2027	0	E!I6147
RCEP F	2022	2022	0	F!D6144
RCEP F	2023	2023	0	F!E6144
RCEP F	2024	2024	0	F!F6144
RCEP F	2025	2025	0	F!G6144
RCEP F	2026	2026	0	F!H6144

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6144
VIFTA	2024	2024	0	VI!F5686
VIFTA	2025	2025	0	VI!G5686
VIFTA	2026	2026	0	VI!H5686
VIFTA	2027	2027	0	VI!I5686

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 4002.60 has 2 lines; 4002.60.90 is distinguished from its siblings by: Other.	4002.60.10 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 4002.60.90. 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 4002.60.90 was checked against BT2026 (cell BT2026!N6348), 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.