Vietnam Tariff Intelligence

HS 4006.90.90 detail

HS code	4006.90.90
Description	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber / - Other: / - - Other
Unit	kg/chiếc
Generated	05/11/2026 16:58:23
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/40069090/

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!K6382
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6382
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6382
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
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	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(-KH)	0% (except KH)	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	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6173
ATIGA	2022	2022	0	AT!E6134
ATIGA	2023	2023	0	AT!F6134
ATIGA	2024	2024	0	AT!G6134
ATIGA	2025	2025	0	AT!H6134
ATIGA	2026	2026	0	AT!I6134
ATIGA	2027	2027	0	AT!J6134
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6178
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6178
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6178

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6178
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6178
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6178
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6176
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6176
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6176
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6176
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6176
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6176
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6184
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6140
AIFTA	30/12/2022	2022	0	AI!F6136
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6136
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6136
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6136
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6136
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6136
VKFTA	2022	2022	0	VK!E6160
VKFTA	2023	2023	0	VK!F6160
VKFTA	2024	2024	0	VK!G6160
VKFTA	2025	2025	0	VK!H6160
VKFTA	2026	2026	0	VK!I6160
VKFTA	2027	2027	0	VK!J6160
VCFTA	2022	2022	0	VC!D6202
VCFTA	2023	2023	0	VC!E6202
VCFTA	2024	2024	0	VC!F6202

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6202
VCFTA	2026	2026	0	VC!H6202
VCFTA	2027	2027	0	VC!I6202
VN-EAEU	2022	2022	0	EAV!D6187
VN-EAEU	2023	2023	0	EAV!E6187
VN-EAEU	2024	2024	0	EAV!F6187
VN-EAEU	2025	2025	0	EAV!G6187
VN-EAEU	2026	2026	0	EAV!H6187
VN-EAEU	2027	2027	0	EAV!I6187
AHKFTA	2022	2022	0	AKH!D6190
AHKFTA	2023	2023	0	AKH!E6190
AHKFTA	2024	2024	0	AKH!F6190
AHKFTA	2025	2025	0	AKH!G6190
AHKFTA	2026	2026	0	AKH!H6190
AHKFTA	2027	2027	0	AKH!I6190
EVFTA	2022	2022	0	EV-NK!D6175
EVFTA	2023	2023	0	EV-NK!E6175
EVFTA	2024	2024	0	EV-NK!F6175
EVFTA	2025	2025	0	EV-NK!G6175
EVFTA	2026	2026	0	EV-NK!H6175
EVFTA	2027	2027	0	EV-NK!I6175
UKVFTA	2022	2022	0	UKV!D6177
UKVFTA	2023	2023	0	UKV!E6177
UKVFTA	2024	2024	0	UKV!F6177
UKVFTA	2025	2025	0	UKV!G6177
UKVFTA	2026	2026	0	UKV!H6177

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6177
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6162
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6162
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6162
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6162
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6162
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6162
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6162
RCEP A	2022	2022	0	RCEPT-A!D6180
RCEP A	2023	2023	0	RCEPT-A!E6180
RCEP A	2024	2024	0	RCEPT-A!F6180
RCEP A	2025	2025	0	RCEPT-A!G6180
RCEP A	2026	2026	0	RCEPT-A!H6180
RCEP A	2027	2027	0	RCEPT-A!I6180
RCEP B	2022	2022	0	B!D6180
RCEP B	2023	2023	0	B!E6180
RCEP B	2024	2024	0	B!F6180
RCEP B	2025	2025	0	B!G6180
RCEP B	2026	2026	0	B!H6180
RCEP B	2027	2027	0	B!I6180
RCEP C	2022	2022	0	C!D6180
RCEP C	2023	2023	0	C!E6180
RCEP C	2024	2024	0	C!F6180
RCEP C	2025	2025	0	C!G6180
RCEP C	2026	2026	0	C!H6180
RCEP C	2027	2027	0	C!I6180

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6180
RCEP D	2023	2023	0	D!E6180
RCEP D	2024	2024	0	D!F6180
RCEP D	2025	2025	0	D!G6180
RCEP D	2026	2026	0	D!H6180
RCEP D	2027	2027	0	D!I6180
RCEP E	2022	2022	0	E!D6183
RCEP E	2023	2023	0	E!E6183
RCEP E	2024	2024	0	E!F6183
RCEP E	2025	2025	0	E!G6183
RCEP E	2026	2026	0	E!H6183
RCEP E	2027	2027	0	E!I6183
RCEP F	2022	2022	0	F!D6180
RCEP F	2023	2023	0	F!E6180
RCEP F	2024	2024	0	F!F6180
RCEP F	2025	2025	0	F!G6180
RCEP F	2026	2026	0	F!H6180
RCEP F	2027	2027	0	F!I6180
VIFTA	2024	2024	2.6	VI!F5720
VIFTA	2025	2025	2.1	VI!G5720
VIFTA	2026	2026	1.7	VI!H5720
VIFTA	2027	2027	1.3	VI!I5720

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 4006.90 has 3 lines; 4006.90.90 is distinguished from its siblings by: Other.	4006.90.11 Articles; 4006.90.19 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 "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 4006.90.90. 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 3% for 4006.90.90 was checked against BT2026 (cell BT2026!N6382), 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.