Vietnam Tariff Intelligence

HS 4009.31.91 detail

HS code	4009.31.91
Description	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges) / - Reinforced or otherwise combined only with textile materials: / - - Without fittings: / - - - Other: / - - - - Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11
Unit	kg/chiếc
Generated	07/11/2026 08:28:58
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/40093191/

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!K6416
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6416
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6416
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
ACFTA	0 (-MY, PH)	0% (except MY, PH)	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(-MM, PH)	0% (except MM, PH)	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	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!E6209
ATIGA	2022	2022	0	AT!E6170
ATIGA	2023	2023	0	AT!F6170
ATIGA	2024	2024	0	AT!G6170
ATIGA	2025	2025	0	AT!H6170
ATIGA	2026	2026	0	AT!I6170
ATIGA	2027	2027	0	AT!J6170
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6214
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6214
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6214
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6214

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6214
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6214
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6212
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6212
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6212
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6212
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6212
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6212
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6220
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6176
AIFTA	30/12/2022	2022	0	AI!F6172
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6172
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6172
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6172
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6172
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6172
VKFTA	2022	2022	0	VK!E6196
VKFTA	2023	2023	0	VK!F6196
VKFTA	2024	2024	0	VK!G6196
VKFTA	2025	2025	0	VK!H6196
VKFTA	2026	2026	0	VK!I6196
VKFTA	2027	2027	0	VK!J6196
VCFTA	2022	2022	0	VC!D6238
VCFTA	2023	2023	0	VC!E6238
VCFTA	2024	2024	0	VC!F6238
VCFTA	2025	2025	0	VC!G6238

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H6238
VCFTA	2027	2027	0	VC!I6238
VN-EAEU	2022	2022	0	EAV!D6223
VN-EAEU	2023	2023	0	EAV!E6223
VN-EAEU	2024	2024	0	EAV!F6223
VN-EAEU	2025	2025	0	EAV!G6223
VN-EAEU	2026	2026	0	EAV!H6223
VN-EAEU	2027	2027	0	EAV!I6223
AHKFTA	2022	2022	0	AKH!D6226
AHKFTA	2023	2023	0	AKH!E6226
AHKFTA	2024	2024	0	AKH!F6226
AHKFTA	2025	2025	0	AKH!G6226
AHKFTA	2026	2026	0	AKH!H6226
AHKFTA	2027	2027	0	AKH!I6226
EVFTA	2022	2022	0	EV-NK!D6211
EVFTA	2023	2023	0	EV-NK!E6211
EVFTA	2024	2024	0	EV-NK!F6211
EVFTA	2025	2025	0	EV-NK!G6211
EVFTA	2026	2026	0	EV-NK!H6211
EVFTA	2027	2027	0	EV-NK!I6211
UKVFTA	2022	2022	0	UKV!D6213
UKVFTA	2023	2023	0	UKV!E6213
UKVFTA	2024	2024	0	UKV!F6213
UKVFTA	2025	2025	0	UKV!G6213
UKVFTA	2026	2026	0	UKV!H6213
UKVFTA	2027	2027	0	UKV!I6213

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6198
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6198
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6198
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6198
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6198
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6198
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6198
RCEP A	2022	2022	0	RCEPT-A!D6216
RCEP A	2023	2023	0	RCEPT-A!E6216
RCEP A	2024	2024	0	RCEPT-A!F6216
RCEP A	2025	2025	0	RCEPT-A!G6216
RCEP A	2026	2026	0	RCEPT-A!H6216
RCEP A	2027	2027	0	RCEPT-A!I6216
RCEP B	2022	2022	0	B!D6216
RCEP B	2023	2023	0	B!E6216
RCEP B	2024	2024	0	B!F6216
RCEP B	2025	2025	0	B!G6216
RCEP B	2026	2026	0	B!H6216
RCEP B	2027	2027	0	B!I6216
RCEP C	2022	2022	0	C!D6216
RCEP C	2023	2023	0	C!E6216
RCEP C	2024	2024	0	C!F6216
RCEP C	2025	2025	0	C!G6216
RCEP C	2026	2026	0	C!H6216
RCEP C	2027	2027	0	C!I6216
RCEP D	2022	2022	0	D!D6216

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E6216
RCEP D	2024	2024	0	D!F6216
RCEP D	2025	2025	0	D!G6216
RCEP D	2026	2026	0	D!H6216
RCEP D	2027	2027	0	D!I6216
RCEP E	2022	2022	0	E!D6219
RCEP E	2023	2023	0	E!E6219
RCEP E	2024	2024	0	E!F6219
RCEP E	2025	2025	0	E!G6219
RCEP E	2026	2026	0	E!H6219
RCEP E	2027	2027	0	E!I6219
RCEP F	2022	2022	0	F!D6216
RCEP F	2023	2023	0	F!E6216
RCEP F	2024	2024	0	F!F6216
RCEP F	2025	2025	0	F!G6216
RCEP F	2026	2026	0	F!H6216
RCEP F	2027	2027	0	F!I6216
VIFTA	2024	2024	2,6	VI!F5754
VIFTA	2025	2025	2.1	VI!G5754
VIFTA	2026	2026	1.7	VI!H5754
VIFTA	2027	2027	1.3	VI!I5754

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 4009.31 has 3 lines; 4009.31.91 is distinguished from its siblings by: Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11.	4009.31.10 Mining slurry suction and discharge hoses; 4009.31.99 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
HS-005	BLUE	Chapter 98 equivalent exists	4009.31.91 corresponds to Chapter 98 code 9849.11.10 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - Ống dẫn nhiên liệu, ống dẫn nhiệt và ống dẫn nước, dùng cho xe gắn động cơ thuộc nhóm 87.02, 87.03, 87.04 hoặc 87.11	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4009.31.91. 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 4009.31.91 was checked against BT2026 (cell BT2026!N6416), 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.