Vietnam Tariff Intelligence

HS 4014.10.00 detail

HS code	4014.10.00
Description	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber / - Sheath contraceptives
Unit	kg/chiếc
Generated	06/11/2026 17:57:04
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/40141000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6532
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N6532
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6532
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	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	3.5	3.5%	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!E6336

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6291
ATIGA	2023	2023	0	AT!F6291
ATIGA	2024	2024	0	AT!G6291
ATIGA	2025	2025	0	AT!H6291
ATIGA	2026	2026	0	AT!I6291
ATIGA	2027	2027	0	AT!J6291
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6341
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6341
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6341
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6341
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6341
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6341
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6339
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6339
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6339
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6339
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6339
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6339
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6343
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6297
AIFTA	30/12/2022	2022	0	AI!F6299
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6299
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6299
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6299
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6299
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6299

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6319
VKFTA	2023	2023	0	VK!F6319
VKFTA	2024	2024	0	VK!G6319
VKFTA	2025	2025	0	VK!H6319
VKFTA	2026	2026	0	VK!I6319
VKFTA	2027	2027	0	VK!J6319
VCFTA	2022	2022	0	VC!D6372
VCFTA	2023	2023	0	VC!E6372
VCFTA	2024	2024	0	VC!F6372
VCFTA	2025	2025	0	VC!G6372
VCFTA	2026	2026	0	VC!H6372
VCFTA	2027	2027	0	VC!I6372
VN-EAEU	2022	2022	0	EAV!D6354
VN-EAEU	2023	2023	0	EAV!E6354
VN-EAEU	2024	2024	0	EAV!F6354
VN-EAEU	2025	2025	0	EAV!G6354
VN-EAEU	2026	2026	0	EAV!H6354
VN-EAEU	2027	2027	0	EAV!I6354
AHKFTA	2022	2022	0	AKH!D6362
AHKFTA	2023	2023	0	AKH!E6362
AHKFTA	2024	2024	0	AKH!F6362
AHKFTA	2025	2025	0	AKH!G6362
AHKFTA	2026	2026	0	AKH!H6362
AHKFTA	2027	2027	0	AKH!I6362
EVFTA	2022	2022	1,2	EV-NK!D6355
EVFTA	2023	2023	0	EV-NK!E6355

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6355
EVFTA	2025	2025	0	EV-NK!G6355
EVFTA	2026	2026	0	EV-NK!H6355
EVFTA	2027	2027	0	EV-NK!I6355
UKVFTA	2022	2022	1,2	UKV!D6357
UKVFTA	2023	2023	0	UKV!E6357
UKVFTA	2024	2024	0	UKV!F6357
UKVFTA	2025	2025	0	UKV!G6357
UKVFTA	2026	2026	0	UKV!H6357
UKVFTA	2027	2027	0	UKV!I6357
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6321
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6321
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6321
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6321
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6321
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6321
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6321
RCEP A	2022	2022	0	RCEPT-A!D6354
RCEP A	2023	2023	0	RCEPT-A!E6354
RCEP A	2024	2024	0	RCEPT-A!F6354
RCEP A	2025	2025	0	RCEPT-A!G6354
RCEP A	2026	2026	0	RCEPT-A!H6354
RCEP A	2027	2027	0	RCEPT-A!I6354
RCEP B	2022	2022	0	B!D6354
RCEP B	2023	2023	0	B!E6354
RCEP B	2024	2024	0	B!F6354

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6354
RCEP B	2026	2026	0	B!H6354
RCEP B	2027	2027	0	B!I6354
RCEP C	2022	2022	0	C!D6354
RCEP C	2023	2023	0	C!E6354
RCEP C	2024	2024	0	C!F6354
RCEP C	2025	2025	0	C!G6354
RCEP C	2026	2026	0	C!H6354
RCEP C	2027	2027	0	C!I6354
RCEP D	2022	2022	0	D!D6354
RCEP D	2023	2023	0	D!E6354
RCEP D	2024	2024	0	D!F6354
RCEP D	2025	2025	0	D!G6354
RCEP D	2026	2026	0	D!H6354
RCEP D	2027	2027	0	D!I6354
RCEP E	2022	2022	0	E!D6357
RCEP E	2023	2023	0	E!E6357
RCEP E	2024	2024	0	E!F6357
RCEP E	2025	2025	0	E!G6357
RCEP E	2026	2026	0	E!H6357
RCEP E	2027	2027	0	E!I6357
RCEP F	2022	2022	0	F!D6354
RCEP F	2023	2023	0	F!E6354
RCEP F	2024	2024	0	F!F6354
RCEP F	2025	2025	0	F!G6354
RCEP F	2026	2026	0	F!H6354

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6354
VIFTA	2024	2024	4.5	VI!F5872
VIFTA	2025	2025	4	VI!G5872
VIFTA	2026	2026	3.5	VI!H5872
VIFTA	2027	2027	3	VI!I5872

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
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 4014.10.00. 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 5% for 4014.10.00 was checked against BT2026 (cell BT2026!N6532), 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.