Vietnam Tariff Intelligence

# HS 4015.19.90 detail

| | |
|---|---|
| **HS code** | 4015.19.90 |
| **Description** | Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber / - Gloves, mittens and mitts: / - - Other: / - - - Of other vulcanised rubber |
| **Unit** | kg/chiếc |
| **Generated** | 03/11/2026 18:14:22 |
| **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/40151990/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K6545 |
| Preferential (MFN) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N6545 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6545 |
| 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 |
|---|---|---|---|---|---|---|---|
| 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 |
| AHKFTA | 4 | 4% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VIFTA | 11.4 | 11.4% | 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!E6350 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2022 | 2022 | 0 | AT!E6305 |
| ATIGA | 2023 | 2023 | 0 | AT!F6305 |
| ATIGA | 2024 | 2024 | 0 | AT!G6305 |
| ATIGA | 2025 | 2025 | 0 | AT!H6305 |
| ATIGA | 2026 | 2026 | 0 | AT!I6305 |
| ATIGA | 2027 | 2027 | 0 | AT!J6305 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 1 | AJ!E6355 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F6355 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G6355 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H6355 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I6355 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J6355 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E6353 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F6353 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G6353 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H6353 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I6353 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J6353 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F6357 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H6311 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F6313 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G6313 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H6313 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I6313 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J6313 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K6313 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2022 | 2022 | 0 | VK!E6333 |
| VKFTA | 2023 | 2023 | 0 | VK!F6333 |
| VKFTA | 2024 | 2024 | 0 | VK!G6333 |
| VKFTA | 2025 | 2025 | 0 | VK!H6333 |
| VKFTA | 2026 | 2026 | 0 | VK!I6333 |
| VKFTA | 2027 | 2027 | 0 | VK!J6333 |
| VCFTA | 2022 | 2022 | 4 | VC!D6386 |
| VCFTA | 2023 | 2023 | 2 | VC!E6386 |
| VCFTA | 2024 | 2024 | 0 | VC!F6386 |
| VCFTA | 2025 | 2025 | 0 | VC!G6386 |
| VCFTA | 2026 | 2026 | 0 | VC!H6386 |
| VCFTA | 2027 | 2027 | 0 | VC!I6386 |
| VN-EAEU | 2022 | 2022 | 5,5 | EAV!D6368 |
| VN-EAEU | 2023 | 2023 | 3,6 | EAV!E6368 |
| VN-EAEU | 2024 | 2024 | 1,8 | EAV!F6368 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G6368 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H6368 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I6368 |
| AHKFTA | 2022 | 2022 | 12 | AKH!D6376 |
| AHKFTA | 2023 | 2023 | 8 | AKH!E6376 |
| AHKFTA | 2024 | 2024 | 8 | AKH!F6376 |
| AHKFTA | 2025 | 2025 | 4 | AKH!G6376 |
| AHKFTA | 2026 | 2026 | 4 | AKH!H6376 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I6376 |
| EVFTA | 2022 | 2022 | 10 | EV-NK!D6369 |
| EVFTA | 2023 | 2023 | 6,6 | EV-NK!E6369 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2024 | 2024 | 3,3 | EV-NK!F6369 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G6369 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H6369 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I6369 |
| UKVFTA | 2022 | 2022 | 10 | UKV!D6371 |
| UKVFTA | 2023 | 2023 | 6,6 | UKV!E6371 |
| UKVFTA | 2024 | 2024 | 3,3 | UKV!F6371 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G6371 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H6371 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I6371 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D6335 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E6335 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F6335 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G6335 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H6335 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I6335 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J6335 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D6368 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E6368 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F6368 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G6368 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H6368 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I6368 |
| RCEP B | 2022 | 2022 | 0 | B!D6368 |
| RCEP B | 2023 | 2023 | 0 | B!E6368 |
| RCEP B | 2024 | 2024 | 0 | B!F6368 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2025 | 2025 | 0 | B!G6368 |
| RCEP B | 2026 | 2026 | 0 | B!H6368 |
| RCEP B | 2027 | 2027 | 0 | B!I6368 |
| RCEP C | 2022 | 2022 | 0 | C!D6368 |
| RCEP C | 2023 | 2023 | 0 | C!E6368 |
| RCEP C | 2024 | 2024 | 0 | C!F6368 |
| RCEP C | 2025 | 2025 | 0 | C!G6368 |
| RCEP C | 2026 | 2026 | 0 | C!H6368 |
| RCEP C | 2027 | 2027 | 0 | C!I6368 |
| RCEP D | 2022 | 2022 | 0 | D!D6368 |
| RCEP D | 2023 | 2023 | 0 | D!E6368 |
| RCEP D | 2024 | 2024 | 0 | D!F6368 |
| RCEP D | 2025 | 2025 | 0 | D!G6368 |
| RCEP D | 2026 | 2026 | 0 | D!H6368 |
| RCEP D | 2027 | 2027 | 0 | D!I6368 |
| RCEP E | 2022 | 2022 | 0 | E!D6371 |
| RCEP E | 2023 | 2023 | 0 | E!E6371 |
| RCEP E | 2024 | 2024 | 0 | E!F6371 |
| RCEP E | 2025 | 2025 | 0 | E!G6371 |
| RCEP E | 2026 | 2026 | 0 | E!H6371 |
| RCEP E | 2027 | 2027 | 0 | E!I6371 |
| RCEP F | 2022 | 2022 | 0 | F!D6368 |
| RCEP F | 2023 | 2023 | 0 | F!E6368 |
| RCEP F | 2024 | 2024 | 0 | F!F6368 |
| RCEP F | 2025 | 2025 | 0 | F!G6368 |
| RCEP F | 2026 | 2026 | 0 | F!H6368 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP F | 2027 | 2027 | 0 | F!I6368 |
| VIFTA | 2024 | 2024 | 17.1 | VI!F5885 |
| VIFTA | 2025 | 2025 | 14.3 | VI!G5885 |
| VIFTA | 2026 | 2026 | 11.4 | VI!H5885 |
| VIFTA | 2027 | 2027 | 8.6 | VI!I5885 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) | | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrument cited in source; validity not verified |
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) | | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrument cited in source; validity not verified |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) | | 42/2019/TT-BCT, 34/2025/TT-BCT | Read the referenced instruments. | Instrument cited in source; validity not verified |
| 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 |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)* | | 01/2021/TT-BLĐTBXH | Read the referenced instruments. | Instrument cited in source; validity not verified |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 4015.19 has 2 lines; 4015.19.90 is distinguished from its siblings by: Of other vulcanised rubber. | 4015.19.10 Of vulcanised natural rubber | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Not verified – check required |

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 4015.19.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 4015.19.90 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | 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 4015.19.90. 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 20% for 4015.19.90 was checked against BT2026 (cell BT2026!N6545), 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 |
|---|
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) |
| Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) |
| 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) |
| SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)* |

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.