Vietnam Tariff Intelligence

HS 4015.90.10 detail

HS code	4015.90.10
Description	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber / - Other: / - - Lead aprons
Unit	kg/chiếc
Generated	02/11/2026 13:29:29
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/40159010/

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!K6547
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N6547
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6547
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 (-KH)	0% (except KH)	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, MY)	0% (except KH, MY)	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	2.9	2.9%	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!E6352
ATIGA	2022	2022	0	AT!E6307
ATIGA	2023	2023	0	AT!F6307
ATIGA	2024	2024	0	AT!G6307
ATIGA	2025	2025	0	AT!H6307
ATIGA	2026	2026	0	AT!I6307
ATIGA	2027	2027	0	AT!J6307
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6357
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6357
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6357

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6357
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6357
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6357
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6355
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6355
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6355
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6355
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6355
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6355
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6359
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6313
AIFTA	30/12/2022	2022	0	AI!F6315
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6315
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6315
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6315
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6315
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6315
VKFTA	2022	2022	0	VK!E6335
VKFTA	2023	2023	0	VK!F6335
VKFTA	2024	2024	0	VK!G6335
VKFTA	2025	2025	0	VK!H6335
VKFTA	2026	2026	0	VK!I6335
VKFTA	2027	2027	0	VK!J6335
VCFTA	2022	2022	5	VC!D6388
VCFTA	2023	2023	5	VC!E6388
VCFTA	2024	2024	0	VC!F6388

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6388
VCFTA	2026	2026	0	VC!H6388
VCFTA	2027	2027	0	VC!I6388
VN-EAEU	2022	2022	0	EAV!D6370
VN-EAEU	2023	2023	0	EAV!E6370
VN-EAEU	2024	2024	0	EAV!F6370
VN-EAEU	2025	2025	0	EAV!G6370
VN-EAEU	2026	2026	0	EAV!H6370
VN-EAEU	2027	2027	0	EAV!I6370
AHKFTA	2022	2022	0	AKH!D6378
AHKFTA	2023	2023	0	AKH!E6378
AHKFTA	2024	2024	0	AKH!F6378
AHKFTA	2025	2025	0	AKH!G6378
AHKFTA	2026	2026	0	AKH!H6378
AHKFTA	2027	2027	0	AKH!I6378
EVFTA	2022	2022	1,2	EV-NK!D6371
EVFTA	2023	2023	0	EV-NK!E6371
EVFTA	2024	2024	0	EV-NK!F6371
EVFTA	2025	2025	0	EV-NK!G6371
EVFTA	2026	2026	0	EV-NK!H6371
EVFTA	2027	2027	0	EV-NK!I6371
UKVFTA	2022	2022	1,2	UKV!D6373
UKVFTA	2023	2023	0	UKV!E6373
UKVFTA	2024	2024	0	UKV!F6373
UKVFTA	2025	2025	0	UKV!G6373
UKVFTA	2026	2026	0	UKV!H6373

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6373
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6337
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6337
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6337
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6337
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6337
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6337
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6337
RCEP A	2022	2022	0	RCEPT-A!D6370
RCEP A	2023	2023	0	RCEPT-A!E6370
RCEP A	2024	2024	0	RCEPT-A!F6370
RCEP A	2025	2025	0	RCEPT-A!G6370
RCEP A	2026	2026	0	RCEPT-A!H6370
RCEP A	2027	2027	0	RCEPT-A!I6370
RCEP B	2022	2022	0	B!D6370
RCEP B	2023	2023	0	B!E6370
RCEP B	2024	2024	0	B!F6370
RCEP B	2025	2025	0	B!G6370
RCEP B	2026	2026	0	B!H6370
RCEP B	2027	2027	0	B!I6370
RCEP C	2022	2022	0	C!D6370
RCEP C	2023	2023	0	C!E6370
RCEP C	2024	2024	0	C!F6370
RCEP C	2025	2025	0	C!G6370
RCEP C	2026	2026	0	C!H6370
RCEP C	2027	2027	0	C!I6370

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6370
RCEP D	2023	2023	0	D!E6370
RCEP D	2024	2024	0	D!F6370
RCEP D	2025	2025	0	D!G6370
RCEP D	2026	2026	0	D!H6370
RCEP D	2027	2027	0	D!I6370
RCEP E	2022	2022	0	E!D6373
RCEP E	2023	2023	0	E!E6373
RCEP E	2024	2024	0	E!F6373
RCEP E	2025	2025	0	E!G6373
RCEP E	2026	2026	0	E!H6373
RCEP E	2027	2027	0	E!I6373
RCEP F	2022	2022	0	F!D6370
RCEP F	2023	2023	0	F!E6370
RCEP F	2024	2024	0	F!F6370
RCEP F	2025	2025	0	F!G6370
RCEP F	2026	2026	0	F!H6370
RCEP F	2027	2027	0	F!I6370
VIFTA	2024	2024	4.3	VI!F5887
VIFTA	2025	2025	3.6	VI!G5887
VIFTA	2026	2026	2.9	VI!H5887
VIFTA	2027	2027	2.1	VI!I5887

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): 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 4015.90 has 3 lines; 4015.90.10 is distinguished from its siblings by: Lead aprons.	4015.90.20 Divers' suits (wet suits); 4015.90.90 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 4015.90.10. 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 4015.90.10 was checked against BT2026 (cell BT2026!N6547), 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)
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.