Vietnam Tariff Intelligence

HS 4015.90.20 detail

HS code	4015.90.20
Description	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber / - Other: / - - Divers' suits (wet suits)
Unit	kg/chiếc
Generated	06/11/2026 07:23:07
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/40159020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6548
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N6548
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6548
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
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
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	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	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!E6353
ATIGA	2022	2022	0	AT!E6308
ATIGA	2023	2023	0	AT!F6308
ATIGA	2024	2024	0	AT!G6308
ATIGA	2025	2025	0	AT!H6308
ATIGA	2026	2026	0	AT!I6308
ATIGA	2027	2027	0	AT!J6308
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E6358
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6358
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6358

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6358
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6358
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6358
VJEPA	30/12/2022 - 31/3/2023	2022	2	VJ!E6356
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F6356
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6356
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6356
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6356
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6356
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6360
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6314
AIFTA	30/12/2022	2022	0	AI!F6316
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6316
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6316
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6316
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6316
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6316
VKFTA	2022	2022	0	VK!E6336
VKFTA	2023	2023	0	VK!F6336
VKFTA	2024	2024	0	VK!G6336
VKFTA	2025	2025	0	VK!H6336
VKFTA	2026	2026	0	VK!I6336
VKFTA	2027	2027	0	VK!J6336
VCFTA	2022	2022	3	VC!D6389
VCFTA	2023	2023	1	VC!E6389
VCFTA	2024	2024	0	VC!F6389

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6389
VCFTA	2026	2026	0	VC!H6389
VCFTA	2027	2027	0	VC!I6389
VN-EAEU	2022	2022	0	EAV!D6371
VN-EAEU	2023	2023	0	EAV!E6371
VN-EAEU	2024	2024	0	EAV!F6371
VN-EAEU	2025	2025	0	EAV!G6371
VN-EAEU	2026	2026	0	EAV!H6371
VN-EAEU	2027	2027	0	EAV!I6371
AHKFTA	2022	2022	9	AKH!D6379
AHKFTA	2023	2023	6	AKH!E6379
AHKFTA	2024	2024	6	AKH!F6379
AHKFTA	2025	2025	3	AKH!G6379
AHKFTA	2026	2026	3	AKH!H6379
AHKFTA	2027	2027	0	AKH!I6379
EVFTA	2022	2022	7,5	EV-NK!D6372
EVFTA	2023	2023	5	EV-NK!E6372
EVFTA	2024	2024	2,5	EV-NK!F6372
EVFTA	2025	2025	0	EV-NK!G6372
EVFTA	2026	2026	0	EV-NK!H6372
EVFTA	2027	2027	0	EV-NK!I6372
UKVFTA	2022	2022	7,5	UKV!D6374
UKVFTA	2023	2023	5	UKV!E6374
UKVFTA	2024	2024	2,5	UKV!F6374
UKVFTA	2025	2025	0	UKV!G6374
UKVFTA	2026	2026	0	UKV!H6374

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6374
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6338
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6338
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6338
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6338
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6338
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6338
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6338
RCEP A	2022	2022	13,5	RCEPT-A!D6371
RCEP A	2023	2023	12	RCEPT-A!E6371
RCEP A	2024	2024	10,5	RCEPT-A!F6371
RCEP A	2025	2025	9	RCEPT-A!G6371
RCEP A	2026	2026	7,5	RCEPT-A!H6371
RCEP A	2027	2027	6	RCEPT-A!I6371
RCEP B	2022	2022	13,5	B!D6371
RCEP B	2023	2023	12	B!E6371
RCEP B	2024	2024	10,5	B!F6371
RCEP B	2025	2025	9	B!G6371
RCEP B	2026	2026	7,5	B!H6371
RCEP B	2027	2027	6	B!I6371
RCEP C	2022	2022	13,5	C!D6371
RCEP C	2023	2023	12	C!E6371
RCEP C	2024	2024	10,5	C!F6371
RCEP C	2025	2025	9	C!G6371
RCEP C	2026	2026	7,5	C!H6371
RCEP C	2027	2027	6	C!I6371

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D6371
RCEP D	2023	2023	12,3	D!E6371
RCEP D	2024	2024	10,9	D!F6371
RCEP D	2025	2025	9,5	D!G6371
RCEP D	2026	2026	8,2	D!H6371
RCEP D	2027	2027	6,8	D!I6371
RCEP E	2022	2022	13,5	E!D6374
RCEP E	2023	2023	12	E!E6374
RCEP E	2024	2024	10,5	E!F6374
RCEP E	2025	2025	9	E!G6374
RCEP E	2026	2026	7,5	E!H6374
RCEP E	2027	2027	6	E!I6374
RCEP F	2022	2022	13,5	F!D6371
RCEP F	2023	2023	12	F!E6371
RCEP F	2024	2024	10,5	F!F6371
RCEP F	2025	2025	9	F!G6371
RCEP F	2026	2026	7,5	F!H6371
RCEP F	2027	2027	6	F!I6371
VIFTA	2024	2024	12.9	VI!F5888
VIFTA	2025	2025	10.7	VI!G5888
VIFTA	2026	2026	8.6	VI!H5888
VIFTA	2027	2027	6.4	VI!I5888

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; 4015.90.20 is distinguished from its siblings by: Divers' suits (wet suits).	4015.90.10 Lead aprons; 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 4015.90.20. 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 15% for 4015.90.20 was checked against BT2026 (cell BT2026!N6548), 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.