Vietnam Tariff Intelligence

HS 4016.91.10 detail

HS code	4016.91.10
Description	Other articles of vulcanised rubber other than hard rubber / - Other: / - - Floor coverings and mats: / - - - Mats
Unit	kg/chiếc
Generated	04/11/2026 19:32:51
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/40169110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6557
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N6557
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6557
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 (-BN, KH)	0% (except BN, 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(-PH)	0% (except 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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.1	17.1%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6363
ATIGA	2022	2022	0	AT!E6318
ATIGA	2023	2023	0	AT!F6318
ATIGA	2024	2024	0	AT!G6318
ATIGA	2025	2025	0	AT!H6318
ATIGA	2026	2026	0	AT!I6318
ATIGA	2027	2027	0	AT!J6318
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6368
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6368
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6368

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6368
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6368
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6368
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E6366
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F6366
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6366
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6366
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6366
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6366
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6370
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6324
AIFTA	30/12/2022	2022	0	AI!F6326
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6326
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6326
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6326
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6326
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6326
VKFTA	2022	2022	0	VK!E6346
VKFTA	2023	2023	0	VK!F6346
VKFTA	2024	2024	0	VK!G6346
VKFTA	2025	2025	0	VK!H6346
VKFTA	2026	2026	0	VK!I6346
VKFTA	2027	2027	0	VK!J6346
VCFTA	2022	2022	7	VC!D6399
VCFTA	2023	2023	3	VC!E6399
VCFTA	2024	2024	0	VC!F6399

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6399
VCFTA	2026	2026	0	VC!H6399
VCFTA	2027	2027	0	VC!I6399
VN-EAEU	2022	2022	8,2	EAV!D6381
VN-EAEU	2023	2023	5,5	EAV!E6381
VN-EAEU	2024	2024	2,7	EAV!F6381
VN-EAEU	2025	2025	0	EAV!G6381
VN-EAEU	2026	2026	0	EAV!H6381
VN-EAEU	2027	2027	0	EAV!I6381
VNCU	2022	2022	0	VNCU!D792
VNCU	2023 - 2027		0	VNCU!E792
AHKFTA	2022	2022	18	AKH!D6389
AHKFTA	2023	2023	12	AKH!E6389
AHKFTA	2024	2024	12	AKH!F6389
AHKFTA	2025	2025	6	AKH!G6389
AHKFTA	2026	2026	6	AKH!H6389
AHKFTA	2027	2027	0	AKH!I6389
EVFTA	2022	2022	15	EV-NK!D6382
EVFTA	2023	2023	10	EV-NK!E6382
EVFTA	2024	2024	5	EV-NK!F6382
EVFTA	2025	2025	0	EV-NK!G6382
EVFTA	2026	2026	0	EV-NK!H6382
EVFTA	2027	2027	0	EV-NK!I6382
UKVFTA	2022	2022	15	UKV!D6384
UKVFTA	2023	2023	10	UKV!E6384
UKVFTA	2024	2024	5	UKV!F6384

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G6384
UKVFTA	2026	2026	0	UKV!H6384
UKVFTA	2027	2027	0	UKV!I6384
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6348
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6348
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6348
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6348
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6348
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6348
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6348
RCEP A	2022	2022	27	RCEPT-A!D6381
RCEP A	2023	2023	24	RCEPT-A!E6381
RCEP A	2024	2024	21	RCEPT-A!F6381
RCEP A	2025	2025	18	RCEPT-A!G6381
RCEP A	2026	2026	15	RCEPT-A!H6381
RCEP A	2027	2027	12	RCEPT-A!I6381
RCEP B	2022	2022	27	B!D6381
RCEP B	2023	2023	24	B!E6381
RCEP B	2024	2024	21	B!F6381
RCEP B	2025	2025	18	B!G6381
RCEP B	2026	2026	15	B!H6381
RCEP B	2027	2027	12	B!I6381
RCEP C	2022	2022	27	C!D6381
RCEP C	2023	2023	24	C!E6381
RCEP C	2024	2024	21	C!F6381
RCEP C	2025	2025	18	C!G6381

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	15	C!H6381
RCEP C	2027	2027	12	C!I6381
RCEP D	2022	2022	27,3	D!D6381
RCEP D	2023	2023	24,5	D!E6381
RCEP D	2024	2024	21,8	D!F6381
RCEP D	2025	2025	19,1	D!G6381
RCEP D	2026	2026	16,4	D!H6381
RCEP D	2027	2027	13,6	D!I6381
RCEP E	2022	2022	27	E!D6384
RCEP E	2023	2023	24	E!E6384
RCEP E	2024	2024	21	E!F6384
RCEP E	2025	2025	18	E!G6384
RCEP E	2026	2026	15	E!H6384
RCEP E	2027	2027	12	E!I6384
RCEP F	2022	2022	27	F!D6381
RCEP F	2023	2023	24	F!E6381
RCEP F	2024	2024	21	F!F6381
RCEP F	2025	2025	18	F!G6381
RCEP F	2026	2026	15	F!H6381
RCEP F	2027	2027	12	F!I6381
VIFTA	2024	2024	25,7	VI!F5897
VIFTA	2025	2025	21.4	VI!G5897
VIFTA	2026	2026	17.1	VI!H5897
VIFTA	2027	2027	12.9	VI!I5897

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 4016.91 has 3 lines; 4016.91.10 is distinguished from its siblings by: Mats.	4016.91.20 Tiles; 4016.91.90 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 4016.91.10. 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 30% for 4016.91.10 was checked against BT2026 (cell BT2026!N6557), 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.