Vietnam Tariff Intelligence

HS 4016.92.10 detail

HS code	4016.92.10
Description	Other articles of vulcanised rubber other than hard rubber / - Other: / - - Erasers: / - - - Eraser tips
Unit	kg/chiếc
Generated	01/11/2026 23:48:36
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/40169210/

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!K6561
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N6561
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6561
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	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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	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 C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	16	16%	Consolidated BT2026	2026	VC	112/2022/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!E6367
ATIGA	2022	2022	0	AT!E6322
ATIGA	2023	2023	0	AT!F6322
ATIGA	2024	2024	0	AT!G6322
ATIGA	2025	2025	0	AT!H6322
ATIGA	2026	2026	0	AT!I6322
ATIGA	2027	2027	0	AT!J6322
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E6372
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6372
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6372

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6372
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6372
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6372
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E6370
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F6370
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6370
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6370
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6370
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6370
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6374
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6328
AIFTA	30/12/2022	2022	0	AI!F6330
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6330
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6330
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6330
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6330
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6330
VKFTA	2022	2022	0	VK!E6350
VKFTA	2023	2023	0	VK!F6350
VKFTA	2024	2024	0	VK!G6350
VKFTA	2025	2025	0	VK!H6350
VKFTA	2026	2026	0	VK!I6350
VKFTA	2027	2027	0	VK!J6350
VCFTA	2022	2022	20	VC!D6403
VCFTA	2023	2023	20	VC!E6403
VCFTA	2024	2024	16	VC!F6403

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	16	VC!G6403
VCFTA	2026	2026	16	VC!H6403
VCFTA	2027	2027	16	VC!I6403
VN-EAEU	2022	2022	5,5	EAV!D6385
VN-EAEU	2023	2023	3,6	EAV!E6385
VN-EAEU	2024	2024	1,8	EAV!F6385
VN-EAEU	2025	2025	0	EAV!G6385
VN-EAEU	2026	2026	0	EAV!H6385
VN-EAEU	2027	2027	0	EAV!I6385
AHKFTA	2022	2022	12	AKH!D6393
AHKFTA	2023	2023	8	AKH!E6393
AHKFTA	2024	2024	8	AKH!F6393
AHKFTA	2025	2025	4	AKH!G6393
AHKFTA	2026	2026	4	AKH!H6393
AHKFTA	2027	2027	0	AKH!I6393
EVFTA	2022	2022	10	EV-NK!D6386
EVFTA	2023	2023	6,6	EV-NK!E6386
EVFTA	2024	2024	3,3	EV-NK!F6386
EVFTA	2025	2025	0	EV-NK!G6386
EVFTA	2026	2026	0	EV-NK!H6386
EVFTA	2027	2027	0	EV-NK!I6386
UKVFTA	2022	2022	10	UKV!D6388
UKVFTA	2023	2023	6,6	UKV!E6388
UKVFTA	2024	2024	3,3	UKV!F6388
UKVFTA	2025	2025	0	UKV!G6388
UKVFTA	2026	2026	0	UKV!H6388

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6388
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6352
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6352
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6352
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6352
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6352
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6352
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6352
RCEP A	2022	2022	18	RCEPT-A!D6385
RCEP A	2023	2023	16	RCEPT-A!E6385
RCEP A	2024	2024	14	RCEPT-A!F6385
RCEP A	2025	2025	12	RCEPT-A!G6385
RCEP A	2026	2026	10	RCEPT-A!H6385
RCEP A	2027	2027	8	RCEPT-A!I6385
RCEP B	2022	2022	18	B!D6385
RCEP B	2023	2023	16	B!E6385
RCEP B	2024	2024	14	B!F6385
RCEP B	2025	2025	12	B!G6385
RCEP B	2026	2026	10	B!H6385
RCEP B	2027	2027	8	B!I6385
RCEP C	2022	2022	18	C!D6385
RCEP C	2023	2023	16	C!E6385
RCEP C	2024	2024	14	C!F6385
RCEP C	2025	2025	12	C!G6385
RCEP C	2026	2026	10	C!H6385
RCEP C	2027	2027	8	C!I6385

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D6385
RCEP D	2023	2023	16,4	D!E6385
RCEP D	2024	2024	14,5	D!F6385
RCEP D	2025	2025	12,7	D!G6385
RCEP D	2026	2026	10,9	D!H6385
RCEP D	2027	2027	9,1	D!I6385
RCEP E	2022	2022	18	E!D6388
RCEP E	2023	2023	16	E!E6388
RCEP E	2024	2024	14	E!F6388
RCEP E	2025	2025	12	E!G6388
RCEP E	2026	2026	10	E!H6388
RCEP E	2027	2027	8	E!I6388
RCEP F	2022	2022	18	F!D6385
RCEP F	2023	2023	16	F!E6385
RCEP F	2024	2024	14	F!F6385
RCEP F	2025	2025	12	F!G6385
RCEP F	2026	2026	10	F!H6385
RCEP F	2027	2027	8	F!I6385
VIFTA	2024	2024	18	VI!F5901
VIFTA	2025	2025	16	VI!G5901
VIFTA	2026	2026	14	VI!H5901
VIFTA	2027	2027	12	VI!I5901

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 4016.92 has 2 lines; 4016.92.10 is distinguished from its siblings by: Eraser tips.	4016.92.90 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 4016.92.10. 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 20% for 4016.92.10 was checked against BT2026 (cell BT2026!N6561), 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.