Vietnam Tariff Intelligence

HS 4016.93.90 detail

HS code	4016.93.90
Description	Other articles of vulcanised rubber other than hard rubber / - Other: / - - Gaskets, washers and other seals: / - - - Other
Unit	kg/chiếc
Generated	10/11/2026 12:43:47
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/40169390/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6566
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6566
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6566
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/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!E6372
ATIGA	2022	2022	0	AT!E6327

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6327
ATIGA	2024	2024	0	AT!G6327
ATIGA	2025	2025	0	AT!H6327
ATIGA	2026	2026	0	AT!I6327
ATIGA	2027	2027	0	AT!J6327
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6377
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6377
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6377
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6377
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6377
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6377
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6375
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6375
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6375
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6375
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6375
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6375
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6379
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6333
AIFTA	30/12/2022	2022	0	AI!F6335
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6335
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6335
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6335
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6335
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6335
VKFTA	2022	2022	0	VK!E6355

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F6355
VKFTA	2024	2024	0	VK!G6355
VKFTA	2025	2025	0	VK!H6355
VKFTA	2026	2026	0	VK!I6355
VKFTA	2027	2027	0	VK!J6355
VCFTA	2022	2022	0	VC!D6408
VCFTA	2023	2023	0	VC!E6408
VCFTA	2024	2024	0	VC!F6408
VCFTA	2025	2025	0	VC!G6408
VCFTA	2026	2026	0	VC!H6408
VCFTA	2027	2027	0	VC!I6408
VN-EAEU	2022	2022	0	EAV!D6390
VN-EAEU	2023	2023	0	EAV!E6390
VN-EAEU	2024	2024	0	EAV!F6390
VN-EAEU	2025	2025	0	EAV!G6390
VN-EAEU	2026	2026	0	EAV!H6390
VN-EAEU	2027	2027	0	EAV!I6390
AHKFTA	2022	2022	2	AKH!D6398
AHKFTA	2023	2023	1	AKH!E6398
AHKFTA	2024	2024	1	AKH!F6398
AHKFTA	2025	2025	1	AKH!G6398
AHKFTA	2026	2026	1	AKH!H6398
AHKFTA	2027	2027	0	AKH!I6398
EVFTA	2022	2022	0,7	EV-NK!D6391
EVFTA	2023	2023	0	EV-NK!E6391
EVFTA	2024	2024	0	EV-NK!F6391

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G6391
EVFTA	2026	2026	0	EV-NK!H6391
EVFTA	2027	2027	0	EV-NK!I6391
UKVFTA	2022	2022	0,7	UKV!D6393
UKVFTA	2023	2023	0	UKV!E6393
UKVFTA	2024	2024	0	UKV!F6393
UKVFTA	2025	2025	0	UKV!G6393
UKVFTA	2026	2026	0	UKV!H6393
UKVFTA	2027	2027	0	UKV!I6393
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6357
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6357
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6357
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6357
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6357
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6357
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6357
RCEP A	2022	2022	0	RCEPT-A!D6390
RCEP A	2023	2023	0	RCEPT-A!E6390
RCEP A	2024	2024	0	RCEPT-A!F6390
RCEP A	2025	2025	0	RCEPT-A!G6390
RCEP A	2026	2026	0	RCEPT-A!H6390
RCEP A	2027	2027	0	RCEPT-A!I6390
RCEP B	2022	2022	0	B!D6390
RCEP B	2023	2023	0	B!E6390
RCEP B	2024	2024	0	B!F6390
RCEP B	2025	2025	0	B!G6390

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H6390
RCEP B	2027	2027	0	B!I6390
RCEP C	2022	2022	0	C!D6390
RCEP C	2023	2023	0	C!E6390
RCEP C	2024	2024	0	C!F6390
RCEP C	2025	2025	0	C!G6390
RCEP C	2026	2026	0	C!H6390
RCEP C	2027	2027	0	C!I6390
RCEP D	2022	2022	0	D!D6390
RCEP D	2023	2023	0	D!E6390
RCEP D	2024	2024	0	D!F6390
RCEP D	2025	2025	0	D!G6390
RCEP D	2026	2026	0	D!H6390
RCEP D	2027	2027	0	D!I6390
RCEP E	2022	2022	0	E!D6393
RCEP E	2023	2023	0	E!E6393
RCEP E	2024	2024	0	E!F6393
RCEP E	2025	2025	0	E!G6393
RCEP E	2026	2026	0	E!H6393
RCEP E	2027	2027	0	E!I6393
RCEP F	2022	2022	0	F!D6390
RCEP F	2023	2023	0	F!E6390
RCEP F	2024	2024	0	F!F6390
RCEP F	2025	2025	0	F!G6390
RCEP F	2026	2026	0	F!H6390
RCEP F	2027	2027	0	F!I6390

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F5906
VIFTA	2025	2025	0	VI!G5906
VIFTA	2026	2026	0	VI!H5906
VIFTA	2027	2027	0	VI!I5906

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 4016.93 has 3 lines; 4016.93.90 is distinguished from its siblings by: Other.	4016.93.10 Of a kind used to insulate the terminal leads of electrolytic capacitors; 4016.93.20 Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
HS-005	BLUE	Chapter 98 equivalent exists	4016.93.90 corresponds to Chapter 98 code 9840.21.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Đệm cao su 0-35 b dùng gắn vào chụp đệm cao su dùng trên mái nhà	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4016.93.90. 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 3% for 4016.93.90 was checked against BT2026 (cell BT2026!N6566), 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.