Vietnam Tariff Intelligence

HS 4016.99.12 detail

HS code	4016.99.12
Description	Other articles of vulcanised rubber other than hard rubber / - Other: / - - Other: / - - - Parts and accessories of a kind used for vehicles of Chapter 87: / - - - - For vehicles of heading 87.11
Unit	kg/chiếc
Generated	07/11/2026 21:43:00
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/40169912/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6572
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N6572
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6572
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
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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AJCEP	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VNCU	5	5%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	4	4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	8	8%	Consolidated BT2026	2026	VC	112/2022/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
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	10	10%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AC!E6378
ATIGA	2022	2022	0	AT!E6333
ATIGA	2023	2023	0	AT!F6333
ATIGA	2024	2024	0	AT!G6333
ATIGA	2025	2025	0	AT!H6333
ATIGA	2026	2026	0	AT!I6333
ATIGA	2027	2027	0	AT!J6333
AJCEP	30/12/2022 - 31/3/2023	2022	10	AJ!E6383
AJCEP	01/4/2023 - 31/3/2024	2023	10	AJ!F6383
AJCEP	01/4/2024 - 31/3/2025	2024	10	AJ!G6383

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H6383
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I6383
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J6383
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6381
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6381
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6381
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6381
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6381
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6381
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F6385
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6339
AIFTA	30/12/2022	2022	*	AI!F6341
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6341
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6341
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6341
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6341
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6341
VKFTA	2022	2022	10	VK!E6361
VKFTA	2023	2023	10	VK!F6361
VKFTA	2024	2024	10	VK!G6361
VKFTA	2025	2025	10	VK!H6361
VKFTA	2026	2026	10	VK!I6361
VKFTA	2027	2027	10	VK!J6361
VCFTA	2022	2022	10	VC!D6414
VCFTA	2023	2023	10	VC!E6414
VCFTA	2024	2024	8	VC!F6414

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	8	VC!G6414
VCFTA	2026	2026	8	VC!H6414
VCFTA	2027	2027	8	VC!I6414
VN-EAEU	2022	2022	*	EAV!D6396
VN-EAEU	2023	2023	*	EAV!E6396
VN-EAEU	2024	2024	*	EAV!F6396
VN-EAEU	2025	2025	*	EAV!G6396
VN-EAEU	2026	2026	*	EAV!H6396
VN-EAEU	2027	2027	*	EAV!I6396
VNCU	2022	2022	6	VNCU!D798
VNCU	2023 - 2027		5	VNCU!E798
AHKFTA	2022	2022	*	AKH!D6404
AHKFTA	2023	2023	*	AKH!E6404
AHKFTA	2024	2024	*	AKH!F6404
AHKFTA	2025	2025	*	AKH!G6404
AHKFTA	2026	2026	*	AKH!H6404
AHKFTA	2027	2027	*	AKH!I6404
EVFTA	2022	2022	7,2	EV-NK!D6397
EVFTA	2023	2023	6,3	EV-NK!E6397
EVFTA	2024	2024	5,4	EV-NK!F6397
EVFTA	2025	2025	4,5	EV-NK!G6397
EVFTA	2026	2026	3,6	EV-NK!H6397
EVFTA	2027	2027	2,7	EV-NK!I6397
UKVFTA	2022	2022	7,2	UKV!D6399
UKVFTA	2023	2023	6,3	UKV!E6399
UKVFTA	2024	2024	5,4	UKV!F6399

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	4,5	UKV!G6399
UKVFTA	2026	2026	3,6	UKV!H6399
UKVFTA	2027	2027	2,7	UKV!I6399
CPTPP	(I)	2021 (DERIVED)	5	CPTPP!D6363
CPTPP	(II)	2022 (DERIVED)	3,7	CPTPP!E6363
CPTPP	(III)	2023 (DERIVED)	2,5	CPTPP!F6363
CPTPP	(IV)	2024 (DERIVED)	1,2	CPTPP!G6363
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6363
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6363
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6363
RCEP A	2022	2022	10	RCEPT-A!D6396
RCEP A	2023	2023	10	RCEPT-A!E6396
RCEP A	2024	2024	10	RCEPT-A!F6396
RCEP A	2025	2025	10	RCEPT-A!G6396
RCEP A	2026	2026	10	RCEPT-A!H6396
RCEP A	2027	2027	10	RCEPT-A!I6396
RCEP B	2022	2022	10	B!D6396
RCEP B	2023	2023	10	B!E6396
RCEP B	2024	2024	10	B!F6396
RCEP B	2025	2025	10	B!G6396
RCEP B	2026	2026	10	B!H6396
RCEP B	2027	2027	10	B!I6396
RCEP C	2022	2022	10	C!D6396
RCEP C	2023	2023	10	C!E6396
RCEP C	2024	2024	10	C!F6396
RCEP C	2025	2025	10	C!G6396

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	10	C!H6396
RCEP C	2027	2027	10	C!I6396
RCEP D	2022	2022	10	D!D6396
RCEP D	2023	2023	10	D!E6396
RCEP D	2024	2024	10	D!F6396
RCEP D	2025	2025	10	D!G6396
RCEP D	2026	2026	10	D!H6396
RCEP D	2027	2027	10	D!I6396
RCEP E	2022	2022	10	E!D6399
RCEP E	2023	2023	10	E!E6399
RCEP E	2024	2024	10	E!F6399
RCEP E	2025	2025	10	E!G6399
RCEP E	2026	2026	10	E!H6399
RCEP E	2027	2027	10	E!I6399
RCEP F	2022	2022	10	F!D6396
RCEP F	2023	2023	10	F!E6396
RCEP F	2024	2024	10	F!F6396
RCEP F	2025	2025	10	F!G6396
RCEP F	2026	2026	10	F!H6396
RCEP F	2027	2027	10	F!I6396
VIFTA	2024	2024	8	VI!F5912
VIFTA	2025	2025	6	VI!G5912
VIFTA	2026	2026	4	VI!H5912
VIFTA	2027	2027	2	VI!I5912

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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex C) 10%, RCEP (Annex D) 10%, RCEP (Annex E) 10%, RCEP (Annex F) 10%, VKFTA 10%, AKFTA 24%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4016.99 has 20 lines; 4016.99.12 is distinguished from its siblings by: For vehicles of heading 87.11.	4016.99.11 For vehicles of heading 87.02, 87.03, 87.04 or 87.05, other than weatherstripping; 4016.99.13 Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04; 4016.99.15 For vehicles of heading 87.09, 87.13, 87.15 or 87.16; 4016.99.16 Bicycle mudguards; 4016.99.17 Bicycle parts; 4016.99.18 Other bicycle accessories	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 4016.99.12. 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 10% for 4016.99.12 was checked against BT2026 (cell BT2026!N6572), 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.