Vietnam Tariff Intelligence

# Detalle del SA 4016.99.16

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|---|---|
| **Código SA** | 4016.99.16 |
| **Descripción** | Other articles of vulcanised rubber other than hard rubber / - Other: / - - Other: / - - - Parts and accessories of a kind used for vehicles of Chapter 87: / - - - - Bicycle mudguards |
| **Unidad** | kg/chiếc |
| **Generado** | 05/11/2026 22:31:48 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/40169916/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 37.5 | 37,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K6575 |
| Preferencial (NMF) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N6575 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6575 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-KH, MM, MY) | 0% (excepto KH, MM, MY) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VNCU | 0 | 0% | Arancel consolidado BT2026 | 2023 - 2027 | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad valorem |
| ACFTA | 10 (-PH) | 10% (excepto PH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| VIFTA | 14.3 | 14,3% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VCFTA | 24 | 24% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 25 | 25% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo B) | 25 | 25% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 25 | 25% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 25 | 25% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 25 | 25% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 25 | 25% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| AHKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | No elegible (*) |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 10 | AC!E6381 |
| ATIGA | 2022 | 2022 | 0 | AT!E6336 |
| ATIGA | 2023 | 2023 | 0 | AT!F6336 |
| ATIGA | 2024 | 2024 | 0 | AT!G6336 |
| ATIGA | 2025 | 2025 | 0 | AT!H6336 |
| ATIGA | 2026 | 2026 | 0 | AT!I6336 |
| ATIGA | 2027 | 2027 | 0 | AT!J6336 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E6386 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F6386 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G6386 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H6386 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I6386 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J6386 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E6384 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F6384 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G6384 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H6384 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I6384 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J6384 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F6388 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H6342 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F6344 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G6344 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H6344 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I6344 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J6344 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K6344 |
| VKFTA | 2022 | 2022 | 0 | VK!E6364 |
| VKFTA | 2023 | 2023 | 0 | VK!F6364 |
| VKFTA | 2024 | 2024 | 0 | VK!G6364 |
| VKFTA | 2025 | 2025 | 0 | VK!H6364 |
| VKFTA | 2026 | 2026 | 0 | VK!I6364 |
| VKFTA | 2027 | 2027 | 0 | VK!J6364 |
| VCFTA | 2022 | 2022 | 30 | VC!D6417 |
| VCFTA | 2023 | 2023 | 30 | VC!E6417 |
| VCFTA | 2024 | 2024 | 24 | VC!F6417 |
| VCFTA | 2025 | 2025 | 24 | VC!G6417 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 24 | VC!H6417 |
| VCFTA | 2027 | 2027 | 24 | VC!I6417 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D6399 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E6399 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F6399 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G6399 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H6399 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I6399 |
| VNCU | 2022 | 2022 | 0 | VNCU!D801 |
| VNCU | 2023 - 2027 | | 0 | VNCU!E801 |
| AHKFTA | 2022 | 2022 | * | AKH!D6407 |
| AHKFTA | 2023 | 2023 | * | AKH!E6407 |
| AHKFTA | 2024 | 2024 | * | AKH!F6407 |
| AHKFTA | 2025 | 2025 | * | AKH!G6407 |
| AHKFTA | 2026 | 2026 | * | AKH!H6407 |
| AHKFTA | 2027 | 2027 | * | AKH!I6407 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D6400 |
| EVFTA | 2023 | 2023 | 8,3 | EV-NK!E6400 |
| EVFTA | 2024 | 2024 | 4,1 | EV-NK!F6400 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G6400 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H6400 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I6400 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D6402 |
| UKVFTA | 2023 | 2023 | 8,3 | UKV!E6402 |
| UKVFTA | 2024 | 2024 | 4,1 | UKV!F6402 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G6402 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H6402 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I6402 |
| CPTPP | (I) | 2021 (DERIVED) | 8,3 | CPTPP!D6366 |
| CPTPP | (II) | 2022 (DERIVED) | 4,1 | CPTPP!E6366 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F6366 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G6366 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H6366 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I6366 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J6366 |
| RCEP A | 2022 | 2022 | 25 | RCEPT-A!D6399 |
| RCEP A | 2023 | 2023 | 25 | RCEPT-A!E6399 |
| RCEP A | 2024 | 2024 | 25 | RCEPT-A!F6399 |
| RCEP A | 2025 | 2025 | 25 | RCEPT-A!G6399 |
| RCEP A | 2026 | 2026 | 25 | RCEPT-A!H6399 |
| RCEP A | 2027 | 2027 | 25 | RCEPT-A!I6399 |
| RCEP B | 2022 | 2022 | 25 | B!D6399 |
| RCEP B | 2023 | 2023 | 25 | B!E6399 |
| RCEP B | 2024 | 2024 | 25 | B!F6399 |
| RCEP B | 2025 | 2025 | 25 | B!G6399 |
| RCEP B | 2026 | 2026 | 25 | B!H6399 |
| RCEP B | 2027 | 2027 | 25 | B!I6399 |
| RCEP C | 2022 | 2022 | 25 | C!D6399 |
| RCEP C | 2023 | 2023 | 25 | C!E6399 |
| RCEP C | 2024 | 2024 | 25 | C!F6399 |
| RCEP C | 2025 | 2025 | 25 | C!G6399 |
| RCEP C | 2026 | 2026 | 25 | C!H6399 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 25 | C!I6399 |
| RCEP D | 2022 | 2022 | 25 | D!D6399 |
| RCEP D | 2023 | 2023 | 25 | D!E6399 |
| RCEP D | 2024 | 2024 | 25 | D!F6399 |
| RCEP D | 2025 | 2025 | 25 | D!G6399 |
| RCEP D | 2026 | 2026 | 25 | D!H6399 |
| RCEP D | 2027 | 2027 | 25 | D!I6399 |
| RCEP E | 2022 | 2022 | 25 | E!D6402 |
| RCEP E | 2023 | 2023 | 25 | E!E6402 |
| RCEP E | 2024 | 2024 | 25 | E!F6402 |
| RCEP E | 2025 | 2025 | 25 | E!G6402 |
| RCEP E | 2026 | 2026 | 25 | E!H6402 |
| RCEP E | 2027 | 2027 | 25 | E!I6402 |
| RCEP F | 2022 | 2022 | 25 | F!D6399 |
| RCEP F | 2023 | 2023 | 25 | F!E6399 |
| RCEP F | 2024 | 2024 | 25 | F!F6399 |
| RCEP F | 2025 | 2025 | 25 | F!G6399 |
| RCEP F | 2026 | 2026 | 25 | F!H6399 |
| RCEP F | 2027 | 2027 | 25 | F!I6399 |
| VIFTA | 2024 | 2024 | 21.4 | VI!F5915 |
| VIFTA | 2025 | 2025 | 17.9 | VI!G5915 |
| VIFTA | 2026 | 2026 | 14.3 | VI!H5915 |
| VIFTA | 2027 | 2027 | 10.7 | VI!I5915 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Anexo A) 25%, RCEP (Anexo B) 25%, RCEP (Anexo C) 25%, RCEP (Anexo D) 25%, RCEP (Anexo E) 25%, RCEP (Anexo F) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving. | MFN 25% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 4016.99 has 20 lines; 4016.99.16 is distinguished from its siblings by: Bicycle mudguards. | 4016.99.11 For vehicles of heading 87.02, 87.03, 87.04 or 87.05, other than weatherstripping; 4016.99.12 For vehicles of heading 87.11; 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; 4016.99.17 Bicycle parts; 4016.99.18 Other bicycle accessories | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4016.99.16. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 25% for 4016.99.16 was checked against BT2026 (cell BT2026!N6575), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
|---|
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |

| Política de la partida |
| --- |
| 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) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.