Vietnam Tariff Intelligence

# Détail du SH 4016.93.20

| | |
|---|---|
| **Code SH** | 4016.93.20 |
| **Description** | Other articles of vulcanised rubber other than hard rubber / - Other: / - - Gaskets, washers and other seals: / - - - Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11 |
| **Unité** | kg/chiếc |
| **Généré le** | 05/11/2026 16:04:37 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://mail.vietnamtariff.com/hs-code/40169320/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 4.5 | 4,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K6565 |
| Préférentiel (NPF) | 3 | 3% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N6565 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6565 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E6371 |
| ATIGA | 2022 | 2022 | 0 | AT!E6326 |
| ATIGA | 2023 | 2023 | 0 | AT!F6326 |
| ATIGA | 2024 | 2024 | 0 | AT!G6326 |
| ATIGA | 2025 | 2025 | 0 | AT!H6326 |
| ATIGA | 2026 | 2026 | 0 | AT!I6326 |
| ATIGA | 2027 | 2027 | 0 | AT!J6326 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E6376 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F6376 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G6376 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H6376 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I6376 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J6376 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E6374 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F6374 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G6374 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H6374 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I6374 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J6374 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F6378 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H6332 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F6334 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G6334 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H6334 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I6334 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J6334 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K6334 |
| VKFTA | 2022 | 2022 | 0 | VK!E6354 |
| VKFTA | 2023 | 2023 | 0 | VK!F6354 |
| VKFTA | 2024 | 2024 | 0 | VK!G6354 |
| VKFTA | 2025 | 2025 | 0 | VK!H6354 |
| VKFTA | 2026 | 2026 | 0 | VK!I6354 |
| VKFTA | 2027 | 2027 | 0 | VK!J6354 |
| VCFTA | 2022 | 2022 | 0 | VC!D6407 |
| VCFTA | 2023 | 2023 | 0 | VC!E6407 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 0 | VC!F6407 |
| VCFTA | 2025 | 2025 | 0 | VC!G6407 |
| VCFTA | 2026 | 2026 | 0 | VC!H6407 |
| VCFTA | 2027 | 2027 | 0 | VC!I6407 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D6389 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E6389 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F6389 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G6389 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H6389 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I6389 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D6397 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E6397 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F6397 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G6397 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H6397 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I6397 |
| EVFTA | 2022 | 2022 | 0,7 | EV-NK!D6390 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E6390 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F6390 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G6390 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H6390 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I6390 |
| UKVFTA | 2022 | 2022 | 0,7 | UKV!D6392 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E6392 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F6392 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G6392 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H6392 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I6392 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D6356 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E6356 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F6356 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G6356 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H6356 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I6356 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J6356 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D6389 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E6389 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F6389 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G6389 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H6389 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I6389 |
| RCEP B | 2022 | 2022 | 0 | B!D6389 |
| RCEP B | 2023 | 2023 | 0 | B!E6389 |
| RCEP B | 2024 | 2024 | 0 | B!F6389 |
| RCEP B | 2025 | 2025 | 0 | B!G6389 |
| RCEP B | 2026 | 2026 | 0 | B!H6389 |
| RCEP B | 2027 | 2027 | 0 | B!I6389 |
| RCEP C | 2022 | 2022 | 0 | C!D6389 |
| RCEP C | 2023 | 2023 | 0 | C!E6389 |
| RCEP C | 2024 | 2024 | 0 | C!F6389 |
| RCEP C | 2025 | 2025 | 0 | C!G6389 |
| RCEP C | 2026 | 2026 | 0 | C!H6389 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 0 | C!I6389 |
| RCEP D | 2022 | 2022 | 0 | D!D6389 |
| RCEP D | 2023 | 2023 | 0 | D!E6389 |
| RCEP D | 2024 | 2024 | 0 | D!F6389 |
| RCEP D | 2025 | 2025 | 0 | D!G6389 |
| RCEP D | 2026 | 2026 | 0 | D!H6389 |
| RCEP D | 2027 | 2027 | 0 | D!I6389 |
| RCEP E | 2022 | 2022 | 0 | E!D6392 |
| RCEP E | 2023 | 2023 | 0 | E!E6392 |
| RCEP E | 2024 | 2024 | 0 | E!F6392 |
| RCEP E | 2025 | 2025 | 0 | E!G6392 |
| RCEP E | 2026 | 2026 | 0 | E!H6392 |
| RCEP E | 2027 | 2027 | 0 | E!I6392 |
| RCEP F | 2022 | 2022 | 0 | F!D6389 |
| RCEP F | 2023 | 2023 | 0 | F!E6389 |
| RCEP F | 2024 | 2024 | 0 | F!F6389 |
| RCEP F | 2025 | 2025 | 0 | F!G6389 |
| RCEP F | 2026 | 2026 | 0 | F!H6389 |
| RCEP F | 2027 | 2027 | 0 | F!I6389 |
| VIFTA | 2024 | 2024 | 2 | VI!F5905 |
| VIFTA | 2025 | 2025 | 1 | VI!G5905 |
| VIFTA | 2026 | 2026 | 0 | VI!H5905 |
| VIFTA | 2027 | 2027 | 0 | VI!I5905 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Texte cité dans la source ; validité non vérifiée |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 4016.93 has 3 lines; 4016.93.20 is distinguished from its siblings by: Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11. | 4016.93.10 Of a kind used to insulate the terminal leads of electrolytic capacitors; 4016.93.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| HS-005 | BLUE | Chapter 98 equivalent exists | 4016.93.20 corresponds to Chapter 98 code 9849.15.10 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - - Miếng đệm và vành khung tròn, loại dùng cho xe có động cơ thuộc nhóm 87.02, 87.03, 87.04 | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | Non vérifié – contrôle nécessaire |

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4016.93.20. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 3% for 4016.93.20 was checked against BT2026 (cell BT2026!N6565), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
|---|
| 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) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.