Vietnam Tariff Intelligence

HS 4002.59.10 detail

HS code	4002.59.10
Description	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip / - Acrylonitrile-butadiene rubber (NBR): / - - Other: / - - - In primary forms
Unit	kg
Generated	10/11/2026 09:08:41
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://mail.vietnamtariff.com/hs-code/40025910/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6344
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6344
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6344
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate	1	1%	115/2022/NĐ-CP	2022-12-30	BT2026!CM6344
EVFTA export rate	1	1%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6344
UKVFTA export rate	1	1%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6344

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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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(-MY)	0% (except MY)	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
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!E6133
ATIGA	2022	2022	0	AT!E6094
ATIGA	2023	2023	0	AT!F6094
ATIGA	2024	2024	0	AT!G6094
ATIGA	2025	2025	0	AT!H6094
ATIGA	2026	2026	0	AT!I6094
ATIGA	2027	2027	0	AT!J6094
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6138
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6138
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6138
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6138

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6138
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6138
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6136
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6136
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6136
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6136
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6136
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6136
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6144
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6100
AIFTA	30/12/2022	2022	0	AI!F6096
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6096
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6096
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6096
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6096
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6096
VKFTA	2022	2022	0	VK!E6120
VKFTA	2023	2023	0	VK!F6120
VKFTA	2024	2024	0	VK!G6120
VKFTA	2025	2025	0	VK!H6120
VKFTA	2026	2026	0	VK!I6120
VKFTA	2027	2027	0	VK!J6120
VCFTA	2022	2022	0	VC!D6162
VCFTA	2023	2023	0	VC!E6162
VCFTA	2024	2024	0	VC!F6162
VCFTA	2025	2025	0	VC!G6162

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H6162
VCFTA	2027	2027	0	VC!I6162
VN-EAEU	2022	2022	0	EAV!D6147
VN-EAEU	2023	2023	0	EAV!E6147
VN-EAEU	2024	2024	0	EAV!F6147
VN-EAEU	2025	2025	0	EAV!G6147
VN-EAEU	2026	2026	0	EAV!H6147
VN-EAEU	2027	2027	0	EAV!I6147
AHKFTA	2022	2022	0	AKH!D6150
AHKFTA	2023	2023	0	AKH!E6150
AHKFTA	2024	2024	0	AKH!F6150
AHKFTA	2025	2025	0	AKH!G6150
AHKFTA	2026	2026	0	AKH!H6150
AHKFTA	2027	2027	0	AKH!I6150
EVFTA	2022	2022	0	EV-NK!D6135
EVFTA	2023	2023	0	EV-NK!E6135
EVFTA	2024	2024	0	EV-NK!F6135
EVFTA	2025	2025	0	EV-NK!G6135
EVFTA	2026	2026	0	EV-NK!H6135
EVFTA	2027	2027	0	EV-NK!I6135
UKVFTA	2022	2022	0	UKV!D6137
UKVFTA	2023	2023	0	UKV!E6137
UKVFTA	2024	2024	0	UKV!F6137
UKVFTA	2025	2025	0	UKV!G6137
UKVFTA	2026	2026	0	UKV!H6137
UKVFTA	2027	2027	0	UKV!I6137

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6122
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6122
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6122
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6122
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6122
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6122
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6122
RCEP A	2022	2022	0	RCEPT-A!D6140
RCEP A	2023	2023	0	RCEPT-A!E6140
RCEP A	2024	2024	0	RCEPT-A!F6140
RCEP A	2025	2025	0	RCEPT-A!G6140
RCEP A	2026	2026	0	RCEPT-A!H6140
RCEP A	2027	2027	0	RCEPT-A!I6140
RCEP B	2022	2022	0	B!D6140
RCEP B	2023	2023	0	B!E6140
RCEP B	2024	2024	0	B!F6140
RCEP B	2025	2025	0	B!G6140
RCEP B	2026	2026	0	B!H6140
RCEP B	2027	2027	0	B!I6140
RCEP C	2022	2022	0	C!D6140
RCEP C	2023	2023	0	C!E6140
RCEP C	2024	2024	0	C!F6140
RCEP C	2025	2025	0	C!G6140
RCEP C	2026	2026	0	C!H6140
RCEP C	2027	2027	0	C!I6140
RCEP D	2022	2022	0	D!D6140

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E6140
RCEP D	2024	2024	0	D!F6140
RCEP D	2025	2025	0	D!G6140
RCEP D	2026	2026	0	D!H6140
RCEP D	2027	2027	0	D!I6140
RCEP E	2022	2022	0	E!D6143
RCEP E	2023	2023	0	E!E6143
RCEP E	2024	2024	0	E!F6143
RCEP E	2025	2025	0	E!G6143
RCEP E	2026	2026	0	E!H6143
RCEP E	2027	2027	0	E!I6143
RCEP F	2022	2022	0	F!D6140
RCEP F	2023	2023	0	F!E6140
RCEP F	2024	2024	0	F!F6140
RCEP F	2025	2025	0	F!G6140
RCEP F	2026	2026	0	F!H6140
RCEP F	2027	2027	0	F!I6140
VIFTA	2024	2024	0	VI!F5682
VIFTA	2025	2025	0	VI!G5682
VIFTA	2026	2026	0	VI!H5682
VIFTA	2027	2027	0	VI!I5682

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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 4002.59 has 2 lines; 4002.59.10 is distinguished from its siblings by: In primary forms.	4002.59.90 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 4002.59.10. 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 0% for 4002.59.10 was checked against BT2026 (cell BT2026!N6344), 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
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.