Vietnam Tariff Intelligence

HS 4002.99.40 detail

HS code	4002.99.40
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 / - Other: / - - Other: / - - - Other, in primary forms or in unvulcanised, uncompounded plates, sheets or strip
Unit	kg
Generated	05/11/2026 03:04:25
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/40029940/

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!K6359
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6359
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6359
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate	1/0	1 / 0 (several rates)	115/2022/NĐ-CP	2022-12-30	BT2026!CM6359
EVFTA export rate	1/0	1 / 0 (several rates)	116/2022/NĐ-CP	2022-12-30	BT2026!CP6359
UKVFTA export rate	1/0	1 / 0 (several rates)	117/2022/NĐ-CP	2022-12-30	BT2026!CS6359

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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	1.7	1.7%	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!E6148

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6109
ATIGA	2023	2023	0	AT!F6109
ATIGA	2024	2024	0	AT!G6109
ATIGA	2025	2025	0	AT!H6109
ATIGA	2026	2026	0	AT!I6109
ATIGA	2027	2027	0	AT!J6109
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6153
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6153
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6153
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6153
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6153
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6153
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6151
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6151
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6151
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6151
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6151
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6151
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6159
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6115
AIFTA	30/12/2022	2022	0	AI!F6111
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6111
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6111
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6111
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6111
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6111

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6135
VKFTA	2023	2023	0	VK!F6135
VKFTA	2024	2024	0	VK!G6135
VKFTA	2025	2025	0	VK!H6135
VKFTA	2026	2026	0	VK!I6135
VKFTA	2027	2027	0	VK!J6135
VCFTA	2022	2022	0	VC!D6177
VCFTA	2023	2023	0	VC!E6177
VCFTA	2024	2024	0	VC!F6177
VCFTA	2025	2025	0	VC!G6177
VCFTA	2026	2026	0	VC!H6177
VCFTA	2027	2027	0	VC!I6177
VN-EAEU	2022	2022	0	EAV!D6162
VN-EAEU	2023	2023	0	EAV!E6162
VN-EAEU	2024	2024	0	EAV!F6162
VN-EAEU	2025	2025	0	EAV!G6162
VN-EAEU	2026	2026	0	EAV!H6162
VN-EAEU	2027	2027	0	EAV!I6162
AHKFTA	2022	2022	2	AKH!D6165
AHKFTA	2023	2023	1	AKH!E6165
AHKFTA	2024	2024	1	AKH!F6165
AHKFTA	2025	2025	1	AKH!G6165
AHKFTA	2026	2026	1	AKH!H6165
AHKFTA	2027	2027	0	AKH!I6165
EVFTA	2022	2022	0	EV-NK!D6150
EVFTA	2023	2023	0	EV-NK!E6150

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6150
EVFTA	2025	2025	0	EV-NK!G6150
EVFTA	2026	2026	0	EV-NK!H6150
EVFTA	2027	2027	0	EV-NK!I6150
UKVFTA	2022	2022	0	UKV!D6152
UKVFTA	2023	2023	0	UKV!E6152
UKVFTA	2024	2024	0	UKV!F6152
UKVFTA	2025	2025	0	UKV!G6152
UKVFTA	2026	2026	0	UKV!H6152
UKVFTA	2027	2027	0	UKV!I6152
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6137
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6137
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6137
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6137
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6137
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6137
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6137
RCEP A	2022	2022	0	RCEPT-A!D6155
RCEP A	2023	2023	0	RCEPT-A!E6155
RCEP A	2024	2024	0	RCEPT-A!F6155
RCEP A	2025	2025	0	RCEPT-A!G6155
RCEP A	2026	2026	0	RCEPT-A!H6155
RCEP A	2027	2027	0	RCEPT-A!I6155
RCEP B	2022	2022	0	B!D6155
RCEP B	2023	2023	0	B!E6155
RCEP B	2024	2024	0	B!F6155

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6155
RCEP B	2026	2026	0	B!H6155
RCEP B	2027	2027	0	B!I6155
RCEP C	2022	2022	0	C!D6155
RCEP C	2023	2023	0	C!E6155
RCEP C	2024	2024	0	C!F6155
RCEP C	2025	2025	0	C!G6155
RCEP C	2026	2026	0	C!H6155
RCEP C	2027	2027	0	C!I6155
RCEP D	2022	2022	0	D!D6155
RCEP D	2023	2023	0	D!E6155
RCEP D	2024	2024	0	D!F6155
RCEP D	2025	2025	0	D!G6155
RCEP D	2026	2026	0	D!H6155
RCEP D	2027	2027	0	D!I6155
RCEP E	2022	2022	0	E!D6158
RCEP E	2023	2023	0	E!E6158
RCEP E	2024	2024	0	E!F6158
RCEP E	2025	2025	0	E!G6158
RCEP E	2026	2026	0	E!H6158
RCEP E	2027	2027	0	E!I6158
RCEP F	2022	2022	0	F!D6155
RCEP F	2023	2023	0	F!E6155
RCEP F	2024	2024	0	F!F6155
RCEP F	2025	2025	0	F!G6155
RCEP F	2026	2026	0	F!H6155

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6155
VIFTA	2024	2024	2,6	VI!F5697
VIFTA	2025	2025	2.1	VI!G5697
VIFTA	2026	2026	1.7	VI!H5697
VIFTA	2027	2027	1.3	VI!I5697

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 4002.99 has 3 lines; 4002.99.40 is distinguished from its siblings by: Other, in primary forms or in unvulcanised, uncompounded plates, sheets or strip.	4002.99.30 Epoxidised Natural Rubber (ENR); 4002.99.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4002.99.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4002.99.40	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 4002.99.40. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 3% for 4002.99.40 was checked against BT2026 (cell BT2026!N6359), 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.