Vietnam Tariff Intelligence

HS 4015.19.90 detail

HS code	4015.19.90
Description	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber / - Gloves, mittens and mitts: / - - Other: / - - - Of other vulcanised rubber
Unit	kg/chiếc
Generated	04/11/2026 06:51:03
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/40151990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6545
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N6545
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6545
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
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	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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!E6350

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6305
ATIGA	2023	2023	0	AT!F6305
ATIGA	2024	2024	0	AT!G6305
ATIGA	2025	2025	0	AT!H6305
ATIGA	2026	2026	0	AT!I6305
ATIGA	2027	2027	0	AT!J6305
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E6355
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6355
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6355
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6355
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6355
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6355
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6353
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6353
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6353
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6353
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6353
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6353
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6357
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6311
AIFTA	30/12/2022	2022	0	AI!F6313
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6313
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6313
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6313
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6313
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6313

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6333
VKFTA	2023	2023	0	VK!F6333
VKFTA	2024	2024	0	VK!G6333
VKFTA	2025	2025	0	VK!H6333
VKFTA	2026	2026	0	VK!I6333
VKFTA	2027	2027	0	VK!J6333
VCFTA	2022	2022	4	VC!D6386
VCFTA	2023	2023	2	VC!E6386
VCFTA	2024	2024	0	VC!F6386
VCFTA	2025	2025	0	VC!G6386
VCFTA	2026	2026	0	VC!H6386
VCFTA	2027	2027	0	VC!I6386
VN-EAEU	2022	2022	5,5	EAV!D6368
VN-EAEU	2023	2023	3,6	EAV!E6368
VN-EAEU	2024	2024	1,8	EAV!F6368
VN-EAEU	2025	2025	0	EAV!G6368
VN-EAEU	2026	2026	0	EAV!H6368
VN-EAEU	2027	2027	0	EAV!I6368
AHKFTA	2022	2022	12	AKH!D6376
AHKFTA	2023	2023	8	AKH!E6376
AHKFTA	2024	2024	8	AKH!F6376
AHKFTA	2025	2025	4	AKH!G6376
AHKFTA	2026	2026	4	AKH!H6376
AHKFTA	2027	2027	0	AKH!I6376
EVFTA	2022	2022	10	EV-NK!D6369
EVFTA	2023	2023	6,6	EV-NK!E6369

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	3,3	EV-NK!F6369
EVFTA	2025	2025	0	EV-NK!G6369
EVFTA	2026	2026	0	EV-NK!H6369
EVFTA	2027	2027	0	EV-NK!I6369
UKVFTA	2022	2022	10	UKV!D6371
UKVFTA	2023	2023	6,6	UKV!E6371
UKVFTA	2024	2024	3,3	UKV!F6371
UKVFTA	2025	2025	0	UKV!G6371
UKVFTA	2026	2026	0	UKV!H6371
UKVFTA	2027	2027	0	UKV!I6371
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6335
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6335
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6335
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6335
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6335
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6335
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6335
RCEP A	2022	2022	0	RCEPT-A!D6368
RCEP A	2023	2023	0	RCEPT-A!E6368
RCEP A	2024	2024	0	RCEPT-A!F6368
RCEP A	2025	2025	0	RCEPT-A!G6368
RCEP A	2026	2026	0	RCEPT-A!H6368
RCEP A	2027	2027	0	RCEPT-A!I6368
RCEP B	2022	2022	0	B!D6368
RCEP B	2023	2023	0	B!E6368
RCEP B	2024	2024	0	B!F6368

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6368
RCEP B	2026	2026	0	B!H6368
RCEP B	2027	2027	0	B!I6368
RCEP C	2022	2022	0	C!D6368
RCEP C	2023	2023	0	C!E6368
RCEP C	2024	2024	0	C!F6368
RCEP C	2025	2025	0	C!G6368
RCEP C	2026	2026	0	C!H6368
RCEP C	2027	2027	0	C!I6368
RCEP D	2022	2022	0	D!D6368
RCEP D	2023	2023	0	D!E6368
RCEP D	2024	2024	0	D!F6368
RCEP D	2025	2025	0	D!G6368
RCEP D	2026	2026	0	D!H6368
RCEP D	2027	2027	0	D!I6368
RCEP E	2022	2022	0	E!D6371
RCEP E	2023	2023	0	E!E6371
RCEP E	2024	2024	0	E!F6371
RCEP E	2025	2025	0	E!G6371
RCEP E	2026	2026	0	E!H6371
RCEP E	2027	2027	0	E!I6371
RCEP F	2022	2022	0	F!D6368
RCEP F	2023	2023	0	F!E6368
RCEP F	2024	2024	0	F!F6368
RCEP F	2025	2025	0	F!G6368
RCEP F	2026	2026	0	F!H6368

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6368
VIFTA	2024	2024	17.1	VI!F5885
VIFTA	2025	2025	14.3	VI!G5885
VIFTA	2026	2026	11.4	VI!H5885
VIFTA	2027	2027	8.6	VI!I5885

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): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced 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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)*		01/2021/TT-BLĐTBXH	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4015.19 has 2 lines; 4015.19.90 is distinguished from its siblings by: Of other vulcanised rubber.	4015.19.10 Of vulcanised natural rubber	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
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4015.19.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4015.19.90	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 4015.19.90. 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 20% for 4015.19.90 was checked against BT2026 (cell BT2026!N6545), 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)
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
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)
SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)*

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.