Vietnam Tariff Intelligence

HS 4016.91.90 detail

HS code	4016.91.90
Description	Other articles of vulcanised rubber other than hard rubber / - Other: / - - Floor coverings and mats: / - - - Other
Unit	kg/chiếc
Generated	08/11/2026 13:49:51
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/40169190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6559
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N6559
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6559
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-PH)	0% (except PH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	17.1	17.1%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6365
ATIGA	2022	2022	0	AT!E6320
ATIGA	2023	2023	0	AT!F6320
ATIGA	2024	2024	0	AT!G6320
ATIGA	2025	2025	0	AT!H6320
ATIGA	2026	2026	0	AT!I6320
ATIGA	2027	2027	0	AT!J6320
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6370
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6370
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6370

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6370
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6370
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6370
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6368
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6368
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6368
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6368
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6368
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6368
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6372
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6326
AIFTA	30/12/2022	2022	0	AI!F6328
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6328
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6328
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6328
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6328
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6328
VKFTA	2022	2022	0	VK!E6348
VKFTA	2023	2023	0	VK!F6348
VKFTA	2024	2024	0	VK!G6348
VKFTA	2025	2025	0	VK!H6348
VKFTA	2026	2026	0	VK!I6348
VKFTA	2027	2027	0	VK!J6348
VCFTA	2022	2022	7	VC!D6401
VCFTA	2023	2023	3	VC!E6401
VCFTA	2024	2024	0	VC!F6401

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6401
VCFTA	2026	2026	0	VC!H6401
VCFTA	2027	2027	0	VC!I6401
VN-EAEU	2022	2022	8,2	EAV!D6383
VN-EAEU	2023	2023	5,5	EAV!E6383
VN-EAEU	2024	2024	2,7	EAV!F6383
VN-EAEU	2025	2025	0	EAV!G6383
VN-EAEU	2026	2026	0	EAV!H6383
VN-EAEU	2027	2027	0	EAV!I6383
VNCU	2022	2022	0	VNCU!D794
VNCU	2023 - 2027		0	VNCU!E794
AHKFTA	2022	2022	18	AKH!D6391
AHKFTA	2023	2023	12	AKH!E6391
AHKFTA	2024	2024	12	AKH!F6391
AHKFTA	2025	2025	6	AKH!G6391
AHKFTA	2026	2026	6	AKH!H6391
AHKFTA	2027	2027	0	AKH!I6391
EVFTA	2022	2022	15	EV-NK!D6384
EVFTA	2023	2023	10	EV-NK!E6384
EVFTA	2024	2024	5	EV-NK!F6384
EVFTA	2025	2025	0	EV-NK!G6384
EVFTA	2026	2026	0	EV-NK!H6384
EVFTA	2027	2027	0	EV-NK!I6384
UKVFTA	2022	2022	15	UKV!D6386
UKVFTA	2023	2023	10	UKV!E6386
UKVFTA	2024	2024	5	UKV!F6386

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G6386
UKVFTA	2026	2026	0	UKV!H6386
UKVFTA	2027	2027	0	UKV!I6386
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6350
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6350
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6350
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6350
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6350
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6350
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6350
RCEP A	2022	2022	0	RCEPT-A!D6383
RCEP A	2023	2023	0	RCEPT-A!E6383
RCEP A	2024	2024	0	RCEPT-A!F6383
RCEP A	2025	2025	0	RCEPT-A!G6383
RCEP A	2026	2026	0	RCEPT-A!H6383
RCEP A	2027	2027	0	RCEPT-A!I6383
RCEP B	2022	2022	0	B!D6383
RCEP B	2023	2023	0	B!E6383
RCEP B	2024	2024	0	B!F6383
RCEP B	2025	2025	0	B!G6383
RCEP B	2026	2026	0	B!H6383
RCEP B	2027	2027	0	B!I6383
RCEP C	2022	2022	0	C!D6383
RCEP C	2023	2023	0	C!E6383
RCEP C	2024	2024	0	C!F6383
RCEP C	2025	2025	0	C!G6383

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	0	C!H6383
RCEP C	2027	2027	0	C!I6383
RCEP D	2022	2022	0	D!D6383
RCEP D	2023	2023	0	D!E6383
RCEP D	2024	2024	0	D!F6383
RCEP D	2025	2025	0	D!G6383
RCEP D	2026	2026	0	D!H6383
RCEP D	2027	2027	0	D!I6383
RCEP E	2022	2022	0	E!D6386
RCEP E	2023	2023	0	E!E6386
RCEP E	2024	2024	0	E!F6386
RCEP E	2025	2025	0	E!G6386
RCEP E	2026	2026	0	E!H6386
RCEP E	2027	2027	0	E!I6386
RCEP F	2022	2022	0	F!D6383
RCEP F	2023	2023	0	F!E6383
RCEP F	2024	2024	0	F!F6383
RCEP F	2025	2025	0	F!G6383
RCEP F	2026	2026	0	F!H6383
RCEP F	2027	2027	0	F!I6383
VIFTA	2024	2024	25.7	VI!F5899
VIFTA	2025	2025	21.4	VI!G5899
VIFTA	2026	2026	17.1	VI!H5899
VIFTA	2027	2027	12.9	VI!I5899

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): 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 4016.91 has 3 lines; 4016.91.90 is distinguished from its siblings by: Other.	4016.91.10 Mats; 4016.91.20 Tiles	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 4016.91.90. 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 30% for 4016.91.90 was checked against BT2026 (cell BT2026!N6559), 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)
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.