Vietnam Tariff Intelligence

HS 4016.92.90 detail

HS code	4016.92.90
Description	Other articles of vulcanised rubber other than hard rubber / - Other: / - - Erasers: / - - - Other
Unit	kg/chiếc
Generated	04/11/2026 10:19:51
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/40169290/

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!K6562
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N6562
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6562
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	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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	16	16%	Consolidated BT2026	2026	VC	112/2022/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!E6368
ATIGA	2022	2022	0	AT!E6323
ATIGA	2023	2023	0	AT!F6323
ATIGA	2024	2024	0	AT!G6323
ATIGA	2025	2025	0	AT!H6323
ATIGA	2026	2026	0	AT!I6323
ATIGA	2027	2027	0	AT!J6323
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E6373
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6373
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6373

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6373
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6373
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6373
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E6371
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F6371
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6371
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6371
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6371
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6371
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6375
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6329
AIFTA	30/12/2022	2022	0	AI!F6331
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6331
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6331
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6331
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6331
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6331
VKFTA	2022	2022	0	VK!E6351
VKFTA	2023	2023	0	VK!F6351
VKFTA	2024	2024	0	VK!G6351
VKFTA	2025	2025	0	VK!H6351
VKFTA	2026	2026	0	VK!I6351
VKFTA	2027	2027	0	VK!J6351
VCFTA	2022	2022	20	VC!D6404
VCFTA	2023	2023	20	VC!E6404
VCFTA	2024	2024	16	VC!F6404

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	16	VC!G6404
VCFTA	2026	2026	16	VC!H6404
VCFTA	2027	2027	16	VC!I6404
VN-EAEU	2022	2022	5,5	EAV!D6386
VN-EAEU	2023	2023	3,6	EAV!E6386
VN-EAEU	2024	2024	1,8	EAV!F6386
VN-EAEU	2025	2025	0	EAV!G6386
VN-EAEU	2026	2026	0	EAV!H6386
VN-EAEU	2027	2027	0	EAV!I6386
AHKFTA	2022	2022	12	AKH!D6394
AHKFTA	2023	2023	8	AKH!E6394
AHKFTA	2024	2024	8	AKH!F6394
AHKFTA	2025	2025	4	AKH!G6394
AHKFTA	2026	2026	4	AKH!H6394
AHKFTA	2027	2027	0	AKH!I6394
EVFTA	2022	2022	10	EV-NK!D6387
EVFTA	2023	2023	6,6	EV-NK!E6387
EVFTA	2024	2024	3,3	EV-NK!F6387
EVFTA	2025	2025	0	EV-NK!G6387
EVFTA	2026	2026	0	EV-NK!H6387
EVFTA	2027	2027	0	EV-NK!I6387
UKVFTA	2022	2022	10	UKV!D6389
UKVFTA	2023	2023	6,6	UKV!E6389
UKVFTA	2024	2024	3,3	UKV!F6389
UKVFTA	2025	2025	0	UKV!G6389
UKVFTA	2026	2026	0	UKV!H6389

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6389
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6353
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6353
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6353
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6353
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6353
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6353
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6353
RCEP A	2022	2022	18	RCEPT-A!D6386
RCEP A	2023	2023	16	RCEPT-A!E6386
RCEP A	2024	2024	14	RCEPT-A!F6386
RCEP A	2025	2025	12	RCEPT-A!G6386
RCEP A	2026	2026	10	RCEPT-A!H6386
RCEP A	2027	2027	8	RCEPT-A!I6386
RCEP B	2022	2022	18	B!D6386
RCEP B	2023	2023	16	B!E6386
RCEP B	2024	2024	14	B!F6386
RCEP B	2025	2025	12	B!G6386
RCEP B	2026	2026	10	B!H6386
RCEP B	2027	2027	8	B!I6386
RCEP C	2022	2022	18	C!D6386
RCEP C	2023	2023	16	C!E6386
RCEP C	2024	2024	14	C!F6386
RCEP C	2025	2025	12	C!G6386
RCEP C	2026	2026	10	C!H6386
RCEP C	2027	2027	8	C!I6386

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D6386
RCEP D	2023	2023	16,4	D!E6386
RCEP D	2024	2024	14,5	D!F6386
RCEP D	2025	2025	12,7	D!G6386
RCEP D	2026	2026	10,9	D!H6386
RCEP D	2027	2027	9,1	D!I6386
RCEP E	2022	2022	18	E!D6389
RCEP E	2023	2023	16	E!E6389
RCEP E	2024	2024	14	E!F6389
RCEP E	2025	2025	12	E!G6389
RCEP E	2026	2026	10	E!H6389
RCEP E	2027	2027	8	E!I6389
RCEP F	2022	2022	18	F!D6386
RCEP F	2023	2023	16	F!E6386
RCEP F	2024	2024	14	F!F6386
RCEP F	2025	2025	12	F!G6386
RCEP F	2026	2026	10	F!H6386
RCEP F	2027	2027	8	F!I6386
VIFTA	2024	2024	18	VI!F5902
VIFTA	2025	2025	16	VI!G5902
VIFTA	2026	2026	14	VI!H5902
VIFTA	2027	2027	12	VI!I5902

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 4016.92 has 2 lines; 4016.92.90 is distinguished from its siblings by: Other.	4016.92.10 Eraser tips	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 4016.92.90. 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 4016.92.90 was checked against BT2026 (cell BT2026!N6562), 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.