Vietnam Tariff Intelligence

HS 4016.99.16 detail

HS code	4016.99.16
Description	Other articles of vulcanised rubber other than hard rubber / - Other: / - - Other: / - - - Parts and accessories of a kind used for vehicles of Chapter 87: / - - - - Bicycle mudguards
Unit	kg/chiếc
Generated	06/11/2026 00:55:40
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/40169916/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6575
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N6575
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6575
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, MM, MY)	0% (except KH, MM, 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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
ACFTA	10 (-PH)	10% (except PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	24	24%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	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 B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		10	AC!E6381
ATIGA	2022	2022	0	AT!E6336
ATIGA	2023	2023	0	AT!F6336
ATIGA	2024	2024	0	AT!G6336
ATIGA	2025	2025	0	AT!H6336
ATIGA	2026	2026	0	AT!I6336
ATIGA	2027	2027	0	AT!J6336
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6386
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6386
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6386

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6386
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6386
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6386
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E6384
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F6384
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6384
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6384
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6384
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6384
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6388
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6342
AIFTA	30/12/2022	2022	*	AI!F6344
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6344
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6344
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6344
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6344
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6344
VKFTA	2022	2022	0	VK!E6364
VKFTA	2023	2023	0	VK!F6364
VKFTA	2024	2024	0	VK!G6364
VKFTA	2025	2025	0	VK!H6364
VKFTA	2026	2026	0	VK!I6364
VKFTA	2027	2027	0	VK!J6364
VCFTA	2022	2022	30	VC!D6417
VCFTA	2023	2023	30	VC!E6417
VCFTA	2024	2024	24	VC!F6417

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	24	VC!G6417
VCFTA	2026	2026	24	VC!H6417
VCFTA	2027	2027	24	VC!I6417
VN-EAEU	2022	2022	6,8	EAV!D6399
VN-EAEU	2023	2023	4,5	EAV!E6399
VN-EAEU	2024	2024	2,3	EAV!F6399
VN-EAEU	2025	2025	0	EAV!G6399
VN-EAEU	2026	2026	0	EAV!H6399
VN-EAEU	2027	2027	0	EAV!I6399
VNCU	2022	2022	0	VNCU!D801
VNCU	2023 - 2027		0	VNCU!E801
AHKFTA	2022	2022	*	AKH!D6407
AHKFTA	2023	2023	*	AKH!E6407
AHKFTA	2024	2024	*	AKH!F6407
AHKFTA	2025	2025	*	AKH!G6407
AHKFTA	2026	2026	*	AKH!H6407
AHKFTA	2027	2027	*	AKH!I6407
EVFTA	2022	2022	12,5	EV-NK!D6400
EVFTA	2023	2023	8,3	EV-NK!E6400
EVFTA	2024	2024	4,1	EV-NK!F6400
EVFTA	2025	2025	0	EV-NK!G6400
EVFTA	2026	2026	0	EV-NK!H6400
EVFTA	2027	2027	0	EV-NK!I6400
UKVFTA	2022	2022	12,5	UKV!D6402
UKVFTA	2023	2023	8,3	UKV!E6402
UKVFTA	2024	2024	4,1	UKV!F6402

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G6402
UKVFTA	2026	2026	0	UKV!H6402
UKVFTA	2027	2027	0	UKV!I6402
CPTPP	(I)	2021 (DERIVED)	8,3	CPTPP!D6366
CPTPP	(II)	2022 (DERIVED)	4,1	CPTPP!E6366
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6366
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6366
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6366
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6366
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6366
RCEP A	2022	2022	25	RCEPT-A!D6399
RCEP A	2023	2023	25	RCEPT-A!E6399
RCEP A	2024	2024	25	RCEPT-A!F6399
RCEP A	2025	2025	25	RCEPT-A!G6399
RCEP A	2026	2026	25	RCEPT-A!H6399
RCEP A	2027	2027	25	RCEPT-A!I6399
RCEP B	2022	2022	25	B!D6399
RCEP B	2023	2023	25	B!E6399
RCEP B	2024	2024	25	B!F6399
RCEP B	2025	2025	25	B!G6399
RCEP B	2026	2026	25	B!H6399
RCEP B	2027	2027	25	B!I6399
RCEP C	2022	2022	25	C!D6399
RCEP C	2023	2023	25	C!E6399
RCEP C	2024	2024	25	C!F6399
RCEP C	2025	2025	25	C!G6399

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	25	C!H6399
RCEP C	2027	2027	25	C!I6399
RCEP D	2022	2022	25	D!D6399
RCEP D	2023	2023	25	D!E6399
RCEP D	2024	2024	25	D!F6399
RCEP D	2025	2025	25	D!G6399
RCEP D	2026	2026	25	D!H6399
RCEP D	2027	2027	25	D!I6399
RCEP E	2022	2022	25	E!D6402
RCEP E	2023	2023	25	E!E6402
RCEP E	2024	2024	25	E!F6402
RCEP E	2025	2025	25	E!G6402
RCEP E	2026	2026	25	E!H6402
RCEP E	2027	2027	25	E!I6402
RCEP F	2022	2022	25	F!D6399
RCEP F	2023	2023	25	F!E6399
RCEP F	2024	2024	25	F!F6399
RCEP F	2025	2025	25	F!G6399
RCEP F	2026	2026	25	F!H6399
RCEP F	2027	2027	25	F!I6399
VIFTA	2024	2024	21.4	VI!F5915
VIFTA	2025	2025	17.9	VI!G5915
VIFTA	2026	2026	14.3	VI!H5915
VIFTA	2027	2027	10.7	VI!I5915

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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4016.99 has 20 lines; 4016.99.16 is distinguished from its siblings by: Bicycle mudguards.	4016.99.11 For vehicles of heading 87.02, 87.03, 87.04 or 87.05, other than weatherstripping; 4016.99.12 For vehicles of heading 87.11; 4016.99.13 Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04; 4016.99.15 For vehicles of heading 87.09, 87.13, 87.15 or 87.16; 4016.99.17 Bicycle parts; 4016.99.18 Other bicycle accessories	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 4016.99.16. 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 25% for 4016.99.16 was checked against BT2026 (cell BT2026!N6575), 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.