

## HS 4001.29.80 detail

|                     |                                                                                                                                                                                                                                   |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 4001.29.80                                                                                                                                                                                                                        |
| Description         | Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip / - Natural rubber in other forms: / - - Other: / - - - Scrap (tree, earth or smoked) and cup lump |
| Unit                | kg                                                                                                                                                                                                                                |
| Generated           | 31/10/2026 23:32:14                                                                                                                                                                                                               |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/40012980/">https://mail.vietnamtariff.com/hs-code/40012980/</a>                                                                                                                   |

### 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!K6312  |
| Preferential (MFN)   | 3            | 3%                             | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N6312  |
| VAT                  | *5/8/10      | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6312  |
| Excise tax           |              | No data                        |                |            |               |
| Environmental tax    |              | No data                        |                |            |               |
| Export duty          | 0            | 0%                             | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ6312 |
| 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 (-CN)      | 0% (except CN) | 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 |
| 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 |
| RCEP (Annex A) | 2            | 2%             | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 2            | 2%             | 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 E) | 2            | 2%             | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex F) | 2            | 2%             | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex D) | 2,1          | 2.1%           | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/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          |
| AHKFTA         | *            | * not eligible | Consolidated BT2026 | 2026   | AHK                               | 123/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex C) | *            | * not eligible | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/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) |      | 0            | AC!E6100 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E6061 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F6061 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G6061 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H6061 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I6061 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J6061 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E6105 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F6105 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G6105 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H6105   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I6105   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J6105   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E6103   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F6103   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G6103   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H6103   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I6103   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J6103   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F6111   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H6067 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F6063   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G6063   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H6063   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I6063   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J6063   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K6063   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E6087   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F6087   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G6087   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H6087   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I6087   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J6087   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D6129   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E6129   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F6129   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G6129    |
| VCFTA   | 2026   | 2026 | 0            | VC!H6129    |
| VCFTA   | 2027   | 2027 | 0            | VC!I6129    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D6114   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E6114   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F6114   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G6114   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H6114   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I6114   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D6117   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E6117   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F6117   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G6117   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H6117   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I6117   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D6102 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E6102 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F6102 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G6102 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H6102 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I6102 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D6104   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E6104   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F6104   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G6104   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H6104   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I6104     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D6089   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E6089   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F6089   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G6089   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H6089   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I6089   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J6089   |
| RCEP A | 2022   | 2022           | 2,8          | RCEPT-A!D6107 |
| RCEP A | 2023   | 2023           | 2,6          | RCEPT-A!E6107 |
| RCEP A | 2024   | 2024           | 2,4          | RCEPT-A!F6107 |
| RCEP A | 2025   | 2025           | 2,2          | RCEPT-A!G6107 |
| RCEP A | 2026   | 2026           | 2            | RCEPT-A!H6107 |
| RCEP A | 2027   | 2027           | 1,8          | RCEPT-A!I6107 |
| RCEP B | 2022   | 2022           | 2,8          | B!D6107       |
| RCEP B | 2023   | 2023           | 2,6          | B!E6107       |
| RCEP B | 2024   | 2024           | 2,4          | B!F6107       |
| RCEP B | 2025   | 2025           | 2,2          | B!G6107       |
| RCEP B | 2026   | 2026           | 2            | B!H6107       |
| RCEP B | 2027   | 2027           | 1,8          | B!I6107       |
| RCEP C | 2022   | 2022           | *            | C!D6107       |
| RCEP C | 2023   | 2023           | *            | C!E6107       |
| RCEP C | 2024   | 2024           | *            | C!F6107       |
| RCEP C | 2025   | 2025           | *            | C!G6107       |
| RCEP C | 2026   | 2026           | *            | C!H6107       |
| RCEP C | 2027   | 2027           | *            | C!I6107       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 2,8          | D!D6107  |
| RCEP D | 2023   | 2023 | 2,6          | D!E6107  |
| RCEP D | 2024   | 2024 | 2,4          | D!F6107  |
| RCEP D | 2025   | 2025 | 2,3          | D!G6107  |
| RCEP D | 2026   | 2026 | 2,1          | D!H6107  |
| RCEP D | 2027   | 2027 | 1,9          | D!I6107  |
| RCEP E | 2022   | 2022 | 2,8          | E!D6110  |
| RCEP E | 2023   | 2023 | 2,6          | E!E6110  |
| RCEP E | 2024   | 2024 | 2,4          | E!F6110  |
| RCEP E | 2025   | 2025 | 2,2          | E!G6110  |
| RCEP E | 2026   | 2026 | 2            | E!H6110  |
| RCEP E | 2027   | 2027 | 1,8          | E!I6110  |
| RCEP F | 2022   | 2022 | 2,8          | F!D6107  |
| RCEP F | 2023   | 2023 | 2,6          | F!E6107  |
| RCEP F | 2024   | 2024 | 2,4          | F!F6107  |
| RCEP F | 2025   | 2025 | 2,2          | F!G6107  |
| RCEP F | 2026   | 2026 | 2            | F!H6107  |
| RCEP F | 2027   | 2027 | 1,8          | F!I6107  |
| VIFTA  | 2024   | 2024 | 2,6          | VI!F5650 |
| VIFTA  | 2025   | 2025 | 2.1          | VI!G5650 |
| VIFTA  | 2026   | 2026 | 1.7          | VI!H5650 |
| VIFTA  | 2027   | 2027 | 1.3          | VI!I5650 |

### 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): 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 |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 4001.29 has 10 lines; 4001.29.80 is distinguished from its siblings by: Scrap (tree, earth or smoked) and cup lump.                     | 4001.29.10 Air-dried sheets; 4001.29.20 Latex crepes; 4001.29.30 Sole crepes; 4001.29.50 Other crepes; 4001.29.60 Superior processing rubber; 4001.29.70 Skim rubber | 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 "*5/8/10".                                                                                                                    |                                                                                                                                                                      | 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 4001.29.80. 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 3% for 4001.29.80 was checked against BT2026 (cell BT2026!N6312), 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 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)

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.