Vietnam Tariff Intelligence

HS 4001.30.20 detail

HS code	4001.30.20
Description	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip / - Balata, gutta-percha, guayule, chicle and similar natural gums: / - - In primary forms
Unit	kg
Generated	10/11/2026 05:33:06
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/40013020/

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!K6318
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6318
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6318
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6318
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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
VIFTA	2.1	2.1%	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
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!E6106

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6067
ATIGA	2023	2023	0	AT!F6067
ATIGA	2024	2024	0	AT!G6067
ATIGA	2025	2025	0	AT!H6067
ATIGA	2026	2026	0	AT!I6067
ATIGA	2027	2027	0	AT!J6067
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6111
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6111
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6111
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6111
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6111
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6111
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6109
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6109
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6109
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6109
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6109
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6109
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6117
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6073
AIFTA	30/12/2022	2022	0	AI!F6069
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6069
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6069
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6069
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6069
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6069

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6093
VKFTA	2023	2023	0	VK!F6093
VKFTA	2024	2024	0	VK!G6093
VKFTA	2025	2025	0	VK!H6093
VKFTA	2026	2026	0	VK!I6093
VKFTA	2027	2027	0	VK!J6093
VCFTA	2022	2022	0	VC!D6135
VCFTA	2023	2023	0	VC!E6135
VCFTA	2024	2024	0	VC!F6135
VCFTA	2025	2025	0	VC!G6135
VCFTA	2026	2026	0	VC!H6135
VCFTA	2027	2027	0	VC!I6135
VN-EAEU	2022	2022	0	EAV!D6120
VN-EAEU	2023	2023	0	EAV!E6120
VN-EAEU	2024	2024	0	EAV!F6120
VN-EAEU	2025	2025	0	EAV!G6120
VN-EAEU	2026	2026	0	EAV!H6120
VN-EAEU	2027	2027	0	EAV!I6120
AHKFTA	2022	2022	0	AKH!D6123
AHKFTA	2023	2023	0	AKH!E6123
AHKFTA	2024	2024	0	AKH!F6123
AHKFTA	2025	2025	0	AKH!G6123
AHKFTA	2026	2026	0	AKH!H6123
AHKFTA	2027	2027	0	AKH!I6123
EVFTA	2022	2022	0	EV-NK!D6108
EVFTA	2023	2023	0	EV-NK!E6108

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6108
EVFTA	2025	2025	0	EV-NK!G6108
EVFTA	2026	2026	0	EV-NK!H6108
EVFTA	2027	2027	0	EV-NK!I6108
UKVFTA	2022	2022	0	UKV!D6110
UKVFTA	2023	2023	0	UKV!E6110
UKVFTA	2024	2024	0	UKV!F6110
UKVFTA	2025	2025	0	UKV!G6110
UKVFTA	2026	2026	0	UKV!H6110
UKVFTA	2027	2027	0	UKV!I6110
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6095
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6095
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6095
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6095
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6095
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6095
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6095
RCEP A	2022	2022	0	RCEPT-A!D6113
RCEP A	2023	2023	0	RCEPT-A!E6113
RCEP A	2024	2024	0	RCEPT-A!F6113
RCEP A	2025	2025	0	RCEPT-A!G6113
RCEP A	2026	2026	0	RCEPT-A!H6113
RCEP A	2027	2027	0	RCEPT-A!I6113
RCEP B	2022	2022	0	B!D6113
RCEP B	2023	2023	0	B!E6113
RCEP B	2024	2024	0	B!F6113

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6113
RCEP B	2026	2026	0	B!H6113
RCEP B	2027	2027	0	B!I6113
RCEP C	2022	2022	0	C!D6113
RCEP C	2023	2023	0	C!E6113
RCEP C	2024	2024	0	C!F6113
RCEP C	2025	2025	0	C!G6113
RCEP C	2026	2026	0	C!H6113
RCEP C	2027	2027	0	C!I6113
RCEP D	2022	2022	0	D!D6113
RCEP D	2023	2023	0	D!E6113
RCEP D	2024	2024	0	D!F6113
RCEP D	2025	2025	0	D!G6113
RCEP D	2026	2026	0	D!H6113
RCEP D	2027	2027	0	D!I6113
RCEP E	2022	2022	0	E!D6116
RCEP E	2023	2023	0	E!E6116
RCEP E	2024	2024	0	E!F6116
RCEP E	2025	2025	0	E!G6116
RCEP E	2026	2026	0	E!H6116
RCEP E	2027	2027	0	E!I6116
RCEP F	2022	2022	0	F!D6113
RCEP F	2023	2023	0	F!E6113
RCEP F	2024	2024	0	F!F6113
RCEP F	2025	2025	0	F!G6113
RCEP F	2026	2026	0	F!H6113

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6113
VIFTA	2024	2024	2,7	VI!F5656
VIFTA	2025	2025	2.4	VI!G5656
VIFTA	2026	2026	2.1	VI!H5656
VIFTA	2027	2027	1.8	VI!I5656

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 4001.30 has 2 lines; 4001.30.20 is distinguished from its siblings by: In primary forms.	4001.30.90 Other	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 4001.30.20. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 3% for 4001.30.20 was checked against BT2026 (cell BT2026!N6318), 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.