Vietnam Tariff Intelligence

HS 4001.30.90 detail

HS code	4001.30.90
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: / - - Other
Unit	kg
Generated	08/11/2026 04:09:39
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/40013090/

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!K6319
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6319
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6319
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ6319
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!E6107

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6068
ATIGA	2023	2023	0	AT!F6068
ATIGA	2024	2024	0	AT!G6068
ATIGA	2025	2025	0	AT!H6068
ATIGA	2026	2026	0	AT!I6068
ATIGA	2027	2027	0	AT!J6068
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6112
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6112
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6112
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6112
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6112
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6112
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6110
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6110
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6110
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6110
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6110
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6110
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6118
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6074
AIFTA	30/12/2022	2022	0	AI!F6070
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6070
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6070
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6070
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6070
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6070

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6094
VKFTA	2023	2023	0	VK!F6094
VKFTA	2024	2024	0	VK!G6094
VKFTA	2025	2025	0	VK!H6094
VKFTA	2026	2026	0	VK!I6094
VKFTA	2027	2027	0	VK!J6094
VCFTA	2022	2022	0	VC!D6136
VCFTA	2023	2023	0	VC!E6136
VCFTA	2024	2024	0	VC!F6136
VCFTA	2025	2025	0	VC!G6136
VCFTA	2026	2026	0	VC!H6136
VCFTA	2027	2027	0	VC!I6136
VN-EAEU	2022	2022	0	EAV!D6121
VN-EAEU	2023	2023	0	EAV!E6121
VN-EAEU	2024	2024	0	EAV!F6121
VN-EAEU	2025	2025	0	EAV!G6121
VN-EAEU	2026	2026	0	EAV!H6121
VN-EAEU	2027	2027	0	EAV!I6121
AHKFTA	2022	2022	0	AKH!D6124
AHKFTA	2023	2023	0	AKH!E6124
AHKFTA	2024	2024	0	AKH!F6124
AHKFTA	2025	2025	0	AKH!G6124
AHKFTA	2026	2026	0	AKH!H6124
AHKFTA	2027	2027	0	AKH!I6124
EVFTA	2022	2022	0	EV-NK!D6109
EVFTA	2023	2023	0	EV-NK!E6109

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6109
EVFTA	2025	2025	0	EV-NK!G6109
EVFTA	2026	2026	0	EV-NK!H6109
EVFTA	2027	2027	0	EV-NK!I6109
UKVFTA	2022	2022	0	UKV!D6111
UKVFTA	2023	2023	0	UKV!E6111
UKVFTA	2024	2024	0	UKV!F6111
UKVFTA	2025	2025	0	UKV!G6111
UKVFTA	2026	2026	0	UKV!H6111
UKVFTA	2027	2027	0	UKV!I6111
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6096
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6096
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6096
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6096
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6096
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6096
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6096
RCEP A	2022	2022	0	RCEPT-A!D6114
RCEP A	2023	2023	0	RCEPT-A!E6114
RCEP A	2024	2024	0	RCEPT-A!F6114
RCEP A	2025	2025	0	RCEPT-A!G6114
RCEP A	2026	2026	0	RCEPT-A!H6114
RCEP A	2027	2027	0	RCEPT-A!I6114
RCEP B	2022	2022	0	B!D6114
RCEP B	2023	2023	0	B!E6114
RCEP B	2024	2024	0	B!F6114

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6114
RCEP B	2026	2026	0	B!H6114
RCEP B	2027	2027	0	B!I6114
RCEP C	2022	2022	0	C!D6114
RCEP C	2023	2023	0	C!E6114
RCEP C	2024	2024	0	C!F6114
RCEP C	2025	2025	0	C!G6114
RCEP C	2026	2026	0	C!H6114
RCEP C	2027	2027	0	C!I6114
RCEP D	2022	2022	0	D!D6114
RCEP D	2023	2023	0	D!E6114
RCEP D	2024	2024	0	D!F6114
RCEP D	2025	2025	0	D!G6114
RCEP D	2026	2026	0	D!H6114
RCEP D	2027	2027	0	D!I6114
RCEP E	2022	2022	0	E!D6117
RCEP E	2023	2023	0	E!E6117
RCEP E	2024	2024	0	E!F6117
RCEP E	2025	2025	0	E!G6117
RCEP E	2026	2026	0	E!H6117
RCEP E	2027	2027	0	E!I6117
RCEP F	2022	2022	0	F!D6114
RCEP F	2023	2023	0	F!E6114
RCEP F	2024	2024	0	F!F6114
RCEP F	2025	2025	0	F!G6114
RCEP F	2026	2026	0	F!H6114

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6114
VIFTA	2024	2024	2.7	VI!F5657
VIFTA	2025	2025	2.4	VI!G5657
VIFTA	2026	2026	2.1	VI!H5657
VIFTA	2027	2027	1.8	VI!I5657

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; 4001.30.90 is distinguished from its siblings by: Other.	4001.30.20 In primary forms	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 4001.30.90. 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 4001.30.90 was checked against BT2026 (cell BT2026!N6319), 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.