Vietnam Tariff Intelligence

HS 4002.91.00 detail

HS code	4002.91.00
Description	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip / - Other: / - - Latex
Unit	kg
Generated	04/11/2026 01:14:28
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/40029100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6356
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6356
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6356
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate	1	1%	115/2022/NĐ-CP	2022-12-30	BT2026!CM6356
EVFTA export rate	1	1%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6356
UKVFTA export rate	1	1%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6356

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	0	0%	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!E6145

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6106
ATIGA	2023	2023	0	AT!F6106
ATIGA	2024	2024	0	AT!G6106
ATIGA	2025	2025	0	AT!H6106
ATIGA	2026	2026	0	AT!I6106
ATIGA	2027	2027	0	AT!J6106
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6150
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6150
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6150
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6150
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6150
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6150
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6148
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6148
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6148
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6148
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6148
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6148
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6156
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6112
AIFTA	30/12/2022	2022	0	AI!F6108
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6108
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6108
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6108
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6108
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6108

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6132
VKFTA	2023	2023	0	VK!F6132
VKFTA	2024	2024	0	VK!G6132
VKFTA	2025	2025	0	VK!H6132
VKFTA	2026	2026	0	VK!I6132
VKFTA	2027	2027	0	VK!J6132
VCFTA	2022	2022	0	VC!D6174
VCFTA	2023	2023	0	VC!E6174
VCFTA	2024	2024	0	VC!F6174
VCFTA	2025	2025	0	VC!G6174
VCFTA	2026	2026	0	VC!H6174
VCFTA	2027	2027	0	VC!I6174
VN-EAEU	2022	2022	0	EAV!D6159
VN-EAEU	2023	2023	0	EAV!E6159
VN-EAEU	2024	2024	0	EAV!F6159
VN-EAEU	2025	2025	0	EAV!G6159
VN-EAEU	2026	2026	0	EAV!H6159
VN-EAEU	2027	2027	0	EAV!I6159
AHKFTA	2022	2022	0	AKH!D6162
AHKFTA	2023	2023	0	AKH!E6162
AHKFTA	2024	2024	0	AKH!F6162
AHKFTA	2025	2025	0	AKH!G6162
AHKFTA	2026	2026	0	AKH!H6162
AHKFTA	2027	2027	0	AKH!I6162
EVFTA	2022	2022	0	EV-NK!D6147
EVFTA	2023	2023	0	EV-NK!E6147

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6147
EVFTA	2025	2025	0	EV-NK!G6147
EVFTA	2026	2026	0	EV-NK!H6147
EVFTA	2027	2027	0	EV-NK!I6147
UKVFTA	2022	2022	0	UKV!D6149
UKVFTA	2023	2023	0	UKV!E6149
UKVFTA	2024	2024	0	UKV!F6149
UKVFTA	2025	2025	0	UKV!G6149
UKVFTA	2026	2026	0	UKV!H6149
UKVFTA	2027	2027	0	UKV!I6149
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6134
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6134
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6134
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6134
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6134
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6134
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6134
RCEP A	2022	2022	0	RCEPT-A!D6152
RCEP A	2023	2023	0	RCEPT-A!E6152
RCEP A	2024	2024	0	RCEPT-A!F6152
RCEP A	2025	2025	0	RCEPT-A!G6152
RCEP A	2026	2026	0	RCEPT-A!H6152
RCEP A	2027	2027	0	RCEPT-A!I6152
RCEP B	2022	2022	0	B!D6152
RCEP B	2023	2023	0	B!E6152
RCEP B	2024	2024	0	B!F6152

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6152
RCEP B	2026	2026	0	B!H6152
RCEP B	2027	2027	0	B!I6152
RCEP C	2022	2022	0	C!D6152
RCEP C	2023	2023	0	C!E6152
RCEP C	2024	2024	0	C!F6152
RCEP C	2025	2025	0	C!G6152
RCEP C	2026	2026	0	C!H6152
RCEP C	2027	2027	0	C!I6152
RCEP D	2022	2022	0	D!D6152
RCEP D	2023	2023	0	D!E6152
RCEP D	2024	2024	0	D!F6152
RCEP D	2025	2025	0	D!G6152
RCEP D	2026	2026	0	D!H6152
RCEP D	2027	2027	0	D!I6152
RCEP E	2022	2022	0	E!D6155
RCEP E	2023	2023	0	E!E6155
RCEP E	2024	2024	0	E!F6155
RCEP E	2025	2025	0	E!G6155
RCEP E	2026	2026	0	E!H6155
RCEP E	2027	2027	0	E!I6155
RCEP F	2022	2022	0	F!D6152
RCEP F	2023	2023	0	F!E6152
RCEP F	2024	2024	0	F!F6152
RCEP F	2025	2025	0	F!G6152
RCEP F	2026	2026	0	F!H6152

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6152
VIFTA	2024	2024	0	VI!F5694
VIFTA	2025	2025	0	VI!G5694
VIFTA	2026	2026	0	VI!H5694
VIFTA	2027	2027	0	VI!I5694

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): 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
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 4002.91.00. 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 0% for 4002.91.00 was checked against BT2026 (cell BT2026!N6356), 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
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.