Vietnam Tariff Intelligence

HS 4005.91.90 detail

HS code	4005.91.90
Description	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip / - Other: / - - Plates, sheets and strip: / - - - Other
Unit	kg
Generated	10/11/2026 16:18:46
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/40059190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6371
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N6371
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6371
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!CM6371
EVFTA export rate	1	1%	116/2022/NĐ-CP	2022-12-30	BT2026!CP6371
UKVFTA export rate	1	1%	117/2022/NĐ-CP	2022-12-30	BT2026!CS6371

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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	2.9	2.9%	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!E6161
ATIGA	2022	2022	0	AT!E6122

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6122
ATIGA	2024	2024	0	AT!G6122
ATIGA	2025	2025	0	AT!H6122
ATIGA	2026	2026	0	AT!I6122
ATIGA	2027	2027	0	AT!J6122
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6166
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6166
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6166
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6166
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6166
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6166
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6164
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6164
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6164
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6164
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6164
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6164
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6172
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6128
AIFTA	30/12/2022	2022	0	AI!F6124
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6124
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6124
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6124
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6124
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6124
VKFTA	2022	2022	0	VK!E6148

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F6148
VKFTA	2024	2024	0	VK!G6148
VKFTA	2025	2025	0	VK!H6148
VKFTA	2026	2026	0	VK!I6148
VKFTA	2027	2027	0	VK!J6148
VCFTA	2022	2022	0	VC!D6190
VCFTA	2023	2023	0	VC!E6190
VCFTA	2024	2024	0	VC!F6190
VCFTA	2025	2025	0	VC!G6190
VCFTA	2026	2026	0	VC!H6190
VCFTA	2027	2027	0	VC!I6190
VN-EAEU	2022	2022	0	EAV!D6175
VN-EAEU	2023	2023	0	EAV!E6175
VN-EAEU	2024	2024	0	EAV!F6175
VN-EAEU	2025	2025	0	EAV!G6175
VN-EAEU	2026	2026	0	EAV!H6175
VN-EAEU	2027	2027	0	EAV!I6175
AHKFTA	2022	2022	0	AKH!D6178
AHKFTA	2023	2023	0	AKH!E6178
AHKFTA	2024	2024	0	AKH!F6178
AHKFTA	2025	2025	0	AKH!G6178
AHKFTA	2026	2026	0	AKH!H6178
AHKFTA	2027	2027	0	AKH!I6178
EVFTA	2022	2022	0	EV-NK!D6163
EVFTA	2023	2023	0	EV-NK!E6163
EVFTA	2024	2024	0	EV-NK!F6163

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G6163
EVFTA	2026	2026	0	EV-NK!H6163
EVFTA	2027	2027	0	EV-NK!I6163
UKVFTA	2022	2022	0	UKV!D6165
UKVFTA	2023	2023	0	UKV!E6165
UKVFTA	2024	2024	0	UKV!F6165
UKVFTA	2025	2025	0	UKV!G6165
UKVFTA	2026	2026	0	UKV!H6165
UKVFTA	2027	2027	0	UKV!I6165
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6150
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6150
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6150
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6150
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6150
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6150
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6150
RCEP A	2022	2022	0	RCEPT-A!D6168
RCEP A	2023	2023	0	RCEPT-A!E6168
RCEP A	2024	2024	0	RCEPT-A!F6168
RCEP A	2025	2025	0	RCEPT-A!G6168
RCEP A	2026	2026	0	RCEPT-A!H6168
RCEP A	2027	2027	0	RCEPT-A!I6168
RCEP B	2022	2022	0	B!D6168
RCEP B	2023	2023	0	B!E6168
RCEP B	2024	2024	0	B!F6168
RCEP B	2025	2025	0	B!G6168

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H6168
RCEP B	2027	2027	0	B!I6168
RCEP C	2022	2022	0	C!D6168
RCEP C	2023	2023	0	C!E6168
RCEP C	2024	2024	0	C!F6168
RCEP C	2025	2025	0	C!G6168
RCEP C	2026	2026	0	C!H6168
RCEP C	2027	2027	0	C!I6168
RCEP D	2022	2022	0	D!D6168
RCEP D	2023	2023	0	D!E6168
RCEP D	2024	2024	0	D!F6168
RCEP D	2025	2025	0	D!G6168
RCEP D	2026	2026	0	D!H6168
RCEP D	2027	2027	0	D!I6168
RCEP E	2022	2022	0	E!D6171
RCEP E	2023	2023	0	E!E6171
RCEP E	2024	2024	0	E!F6171
RCEP E	2025	2025	0	E!G6171
RCEP E	2026	2026	0	E!H6171
RCEP E	2027	2027	0	E!I6171
RCEP F	2022	2022	0	F!D6168
RCEP F	2023	2023	0	F!E6168
RCEP F	2024	2024	0	F!F6168
RCEP F	2025	2025	0	F!G6168
RCEP F	2026	2026	0	F!H6168
RCEP F	2027	2027	0	F!I6168

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F5709
VIFTA	2025	2025	3.6	VI!G5709
VIFTA	2026	2026	2.9	VI!H5709
VIFTA	2027	2027	2.1	VI!I5709

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4005.91 has 2 lines; 4005.91.90 is distinguished from its siblings by: Other.	4005.91.10 Of natural gums	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 "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 4005.91.90. 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 5% for 4005.91.90 was checked against BT2026 (cell BT2026!N6371), 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.