Vietnam Tariff Intelligence

HS 4008.21.40 detail

HS code	4008.21.40
Description	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber / - Of non-cellular rubber: / - - Plates, sheets and strip: / - - - Rubber soling sheet
Unit	kg/chiếc
Generated	06/11/2026 01:52:17
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/40082140/

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!K6396
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6396
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6396
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
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	0%	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(-MY, PH)	0% (except MY, PH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6188
ATIGA	2022	2022	0	AT!E6149
ATIGA	2023	2023	0	AT!F6149
ATIGA	2024	2024	0	AT!G6149
ATIGA	2025	2025	0	AT!H6149
ATIGA	2026	2026	0	AT!I6149
ATIGA	2027	2027	0	AT!J6149
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6193
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6193
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6193

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6193
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6193
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6193
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6191
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6191
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6191
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6191
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6191
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6191
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6199
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6155
AIFTA	30/12/2022	2022	0	AI!F6151
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6151
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6151
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6151
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6151
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6151
VKFTA	2022	2022	0	VK!E6175
VKFTA	2023	2023	0	VK!F6175
VKFTA	2024	2024	0	VK!G6175
VKFTA	2025	2025	0	VK!H6175
VKFTA	2026	2026	0	VK!I6175
VKFTA	2027	2027	0	VK!J6175
VCFTA	2022	2022	0	VC!D6217
VCFTA	2023	2023	0	VC!E6217
VCFTA	2024	2024	0	VC!F6217

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6217
VCFTA	2026	2026	0	VC!H6217
VCFTA	2027	2027	0	VC!I6217
VN-EAEU	2022	2022	0	EAV!D6202
VN-EAEU	2023	2023	0	EAV!E6202
VN-EAEU	2024	2024	0	EAV!F6202
VN-EAEU	2025	2025	0	EAV!G6202
VN-EAEU	2026	2026	0	EAV!H6202
VN-EAEU	2027	2027	0	EAV!I6202
AHKFTA	2022	2022	2	AKH!D6205
AHKFTA	2023	2023	1	AKH!E6205
AHKFTA	2024	2024	1	AKH!F6205
AHKFTA	2025	2025	1	AKH!G6205
AHKFTA	2026	2026	1	AKH!H6205
AHKFTA	2027	2027	0	AKH!I6205
EVFTA	2022	2022	0	EV-NK!D6190
EVFTA	2023	2023	0	EV-NK!E6190
EVFTA	2024	2024	0	EV-NK!F6190
EVFTA	2025	2025	0	EV-NK!G6190
EVFTA	2026	2026	0	EV-NK!H6190
EVFTA	2027	2027	0	EV-NK!I6190
UKVFTA	2022	2022	0	UKV!D6192
UKVFTA	2023	2023	0	UKV!E6192
UKVFTA	2024	2024	0	UKV!F6192
UKVFTA	2025	2025	0	UKV!G6192
UKVFTA	2026	2026	0	UKV!H6192

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6192
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6177
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6177
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6177
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6177
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6177
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6177
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6177
RCEP A	2022	2022	0	RCEPT-A!D6195
RCEP A	2023	2023	0	RCEPT-A!E6195
RCEP A	2024	2024	0	RCEPT-A!F6195
RCEP A	2025	2025	0	RCEPT-A!G6195
RCEP A	2026	2026	0	RCEPT-A!H6195
RCEP A	2027	2027	0	RCEPT-A!I6195
RCEP B	2022	2022	0	B!D6195
RCEP B	2023	2023	0	B!E6195
RCEP B	2024	2024	0	B!F6195
RCEP B	2025	2025	0	B!G6195
RCEP B	2026	2026	0	B!H6195
RCEP B	2027	2027	0	B!I6195
RCEP C	2022	2022	0	C!D6195
RCEP C	2023	2023	0	C!E6195
RCEP C	2024	2024	0	C!F6195
RCEP C	2025	2025	0	C!G6195
RCEP C	2026	2026	0	C!H6195
RCEP C	2027	2027	0	C!I6195

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6195
RCEP D	2023	2023	0	D!E6195
RCEP D	2024	2024	0	D!F6195
RCEP D	2025	2025	0	D!G6195
RCEP D	2026	2026	0	D!H6195
RCEP D	2027	2027	0	D!I6195
RCEP E	2022	2022	0	E!D6198
RCEP E	2023	2023	0	E!E6198
RCEP E	2024	2024	0	E!F6198
RCEP E	2025	2025	0	E!G6198
RCEP E	2026	2026	0	E!H6198
RCEP E	2027	2027	0	E!I6198
RCEP F	2022	2022	0	F!D6195
RCEP F	2023	2023	0	F!E6195
RCEP F	2024	2024	0	F!F6195
RCEP F	2025	2025	0	F!G6195
RCEP F	2026	2026	0	F!H6195
RCEP F	2027	2027	0	F!I6195
VIFTA	2024	2024	2.6	VI!F5734
VIFTA	2025	2025	2.1	VI!G5734
VIFTA	2026	2026	1.7	VI!H5734
VIFTA	2027	2027	1.3	VI!I5734

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 4008.21 has 5 lines; 4008.21.40 is distinguished from its siblings by: Rubber soling sheet.	4008.21.10 Exceeding 5 mm in thickness, lined with textile fabric on one side; 4008.21.20 Other, floor tiles and wall tiles; 4008.21.30 Water stop; 4008.21.90 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 "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 4008.21.40. 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 4008.21.40 was checked against BT2026 (cell BT2026!N6396), 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.