Vietnam Tariff Intelligence

HS 4014.90.50 detail

HS code	4014.90.50
Description	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber / - Other: / - - Finger stalls
Unit	kg/chiếc
Generated	31/10/2026 00:04:57
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/40149050/

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!K6536
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6536
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6536
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
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	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!E6340

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6295
ATIGA	2023	2023	0	AT!F6295
ATIGA	2024	2024	0	AT!G6295
ATIGA	2025	2025	0	AT!H6295
ATIGA	2026	2026	0	AT!I6295
ATIGA	2027	2027	0	AT!J6295
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6345
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6345
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6345
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6345
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6345
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6345
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6343
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6343
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6343
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6343
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6343
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6343
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6347
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6301
AIFTA	30/12/2022	2022	0	AI!F6303
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6303
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6303
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6303
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6303
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6303

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6323
VKFTA	2023	2023	0	VK!F6323
VKFTA	2024	2024	0	VK!G6323
VKFTA	2025	2025	0	VK!H6323
VKFTA	2026	2026	0	VK!I6323
VKFTA	2027	2027	0	VK!J6323
VCFTA	2022	2022	3	VC!D6376
VCFTA	2023	2023	3	VC!E6376
VCFTA	2024	2024	0	VC!F6376
VCFTA	2025	2025	0	VC!G6376
VCFTA	2026	2026	0	VC!H6376
VCFTA	2027	2027	0	VC!I6376
VN-EAEU	2022	2022	0	EAV!D6358
VN-EAEU	2023	2023	0	EAV!E6358
VN-EAEU	2024	2024	0	EAV!F6358
VN-EAEU	2025	2025	0	EAV!G6358
VN-EAEU	2026	2026	0	EAV!H6358
VN-EAEU	2027	2027	0	EAV!I6358
AHKFTA	2022	2022	0	AKH!D6366
AHKFTA	2023	2023	0	AKH!E6366
AHKFTA	2024	2024	0	AKH!F6366
AHKFTA	2025	2025	0	AKH!G6366
AHKFTA	2026	2026	0	AKH!H6366
AHKFTA	2027	2027	0	AKH!I6366
EVFTA	2022	2022	0,7	EV-NK!D6359
EVFTA	2023	2023	0	EV-NK!E6359

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F6359
EVFTA	2025	2025	0	EV-NK!G6359
EVFTA	2026	2026	0	EV-NK!H6359
EVFTA	2027	2027	0	EV-NK!I6359
UKVFTA	2022	2022	0,7	UKV!D6361
UKVFTA	2023	2023	0	UKV!E6361
UKVFTA	2024	2024	0	UKV!F6361
UKVFTA	2025	2025	0	UKV!G6361
UKVFTA	2026	2026	0	UKV!H6361
UKVFTA	2027	2027	0	UKV!I6361
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6325
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6325
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6325
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6325
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6325
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6325
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6325
RCEP A	2022	2022	0	RCEPT-A!D6358
RCEP A	2023	2023	0	RCEPT-A!E6358
RCEP A	2024	2024	0	RCEPT-A!F6358
RCEP A	2025	2025	0	RCEPT-A!G6358
RCEP A	2026	2026	0	RCEPT-A!H6358
RCEP A	2027	2027	0	RCEPT-A!I6358
RCEP B	2022	2022	0	B!D6358
RCEP B	2023	2023	0	B!E6358
RCEP B	2024	2024	0	B!F6358

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6358
RCEP B	2026	2026	0	B!H6358
RCEP B	2027	2027	0	B!I6358
RCEP C	2022	2022	0	C!D6358
RCEP C	2023	2023	0	C!E6358
RCEP C	2024	2024	0	C!F6358
RCEP C	2025	2025	0	C!G6358
RCEP C	2026	2026	0	C!H6358
RCEP C	2027	2027	0	C!I6358
RCEP D	2022	2022	0	D!D6358
RCEP D	2023	2023	0	D!E6358
RCEP D	2024	2024	0	D!F6358
RCEP D	2025	2025	0	D!G6358
RCEP D	2026	2026	0	D!H6358
RCEP D	2027	2027	0	D!I6358
RCEP E	2022	2022	0	E!D6361
RCEP E	2023	2023	0	E!E6361
RCEP E	2024	2024	0	E!F6361
RCEP E	2025	2025	0	E!G6361
RCEP E	2026	2026	0	E!H6361
RCEP E	2027	2027	0	E!I6361
RCEP F	2022	2022	0	F!D6358
RCEP F	2023	2023	0	F!E6358
RCEP F	2024	2024	0	F!F6358
RCEP F	2025	2025	0	F!G6358
RCEP F	2026	2026	0	F!H6358

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6358
VIFTA	2024	2024	2.6	VI!F5876
VIFTA	2025	2025	2.1	VI!G5876
VIFTA	2026	2026	1.7	VI!H5876
VIFTA	2027	2027	1.3	VI!I5876

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 4014.90 has 4 lines; 4014.90.50 is distinguished from its siblings by: Finger stalls.	4014.90.10 Teats for feeding bottles and similar articles; 4014.90.40 Stoppers for pharmaceutical use; 4014.90.90 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 4014.90.50. 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 4014.90.50 was checked against BT2026 (cell BT2026!N6536), 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.