Vietnam Tariff Intelligence

HS 4016.99.91 detail

HS code	4016.99.91
Description	Other articles of vulcanised rubber other than hard rubber / - Other: / - - Other: / - - - Other: / - - - - Table coverings
Unit	kg/chiếc
Generated	31/10/2026 03:20:04
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/40169991/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6591
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N6591
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6591
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, MM, MY)	0% (except KH, MM, MY)	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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E6397
ATIGA	2022	2022	0	AT!E6352
ATIGA	2023	2023	0	AT!F6352
ATIGA	2024	2024	0	AT!G6352
ATIGA	2025	2025	0	AT!H6352
ATIGA	2026	2026	0	AT!I6352
ATIGA	2027	2027	0	AT!J6352
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E6402
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6402
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6402

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6402
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6402
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6402
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6400
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6400
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6400
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6400
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6400
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6400
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6404
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6358
AIFTA	30/12/2022	2022	*	AI!F6360
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6360
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6360
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6360
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6360
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6360
VKFTA	2022	2022	0	VK!E6380
VKFTA	2023	2023	0	VK!F6380
VKFTA	2024	2024	0	VK!G6380
VKFTA	2025	2025	0	VK!H6380
VKFTA	2026	2026	0	VK!I6380
VKFTA	2027	2027	0	VK!J6380
VCFTA	2022	2022	4	VC!D6433
VCFTA	2023	2023	2	VC!E6433
VCFTA	2024	2024	0	VC!F6433

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6433
VCFTA	2026	2026	0	VC!H6433
VCFTA	2027	2027	0	VC!I6433
VN-EAEU	2022	2022	5,5	EAV!D6415
VN-EAEU	2023	2023	3,6	EAV!E6415
VN-EAEU	2024	2024	1,8	EAV!F6415
VN-EAEU	2025	2025	0	EAV!G6415
VN-EAEU	2026	2026	0	EAV!H6415
VN-EAEU	2027	2027	0	EAV!I6415
VNCU	2022	2022	0	VNCU!D817
VNCU	2023 - 2027		0	VNCU!E817
AHKFTA	2022	2022	20	AKH!D6423
AHKFTA	2023	2023	20	AKH!E6423
AHKFTA	2024	2024	20	AKH!F6423
AHKFTA	2025	2025	20	AKH!G6423
AHKFTA	2026	2026	20	AKH!H6423
AHKFTA	2027	2027	20	AKH!I6423
EVFTA	2022	2022	10	EV-NK!D6416
EVFTA	2023	2023	6,6	EV-NK!E6416
EVFTA	2024	2024	3,3	EV-NK!F6416
EVFTA	2025	2025	0	EV-NK!G6416
EVFTA	2026	2026	0	EV-NK!H6416
EVFTA	2027	2027	0	EV-NK!I6416
UKVFTA	2022	2022	10	UKV!D6418
UKVFTA	2023	2023	6,6	UKV!E6418
UKVFTA	2024	2024	3,3	UKV!F6418

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G6418
UKVFTA	2026	2026	0	UKV!H6418
UKVFTA	2027	2027	0	UKV!I6418
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6382
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6382
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6382
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6382
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6382
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6382
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6382
RCEP A	2022	2022	20	RCEPT-A!D6415
RCEP A	2023	2023	20	RCEPT-A!E6415
RCEP A	2024	2024	20	RCEPT-A!F6415
RCEP A	2025	2025	20	RCEPT-A!G6415
RCEP A	2026	2026	20	RCEPT-A!H6415
RCEP A	2027	2027	20	RCEPT-A!I6415
RCEP B	2022	2022	20	B!D6415
RCEP B	2023	2023	20	B!E6415
RCEP B	2024	2024	20	B!F6415
RCEP B	2025	2025	20	B!G6415
RCEP B	2026	2026	20	B!H6415
RCEP B	2027	2027	20	B!I6415
RCEP C	2022	2022	20	C!D6415
RCEP C	2023	2023	20	C!E6415
RCEP C	2024	2024	20	C!F6415
RCEP C	2025	2025	20	C!G6415

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	20	C!H6415
RCEP C	2027	2027	20	C!I6415
RCEP D	2022	2022	20	D!D6415
RCEP D	2023	2023	20	D!E6415
RCEP D	2024	2024	20	D!F6415
RCEP D	2025	2025	20	D!G6415
RCEP D	2026	2026	20	D!H6415
RCEP D	2027	2027	20	D!I6415
RCEP E	2022	2022	20	E!D6418
RCEP E	2023	2023	20	E!E6418
RCEP E	2024	2024	20	E!F6418
RCEP E	2025	2025	20	E!G6418
RCEP E	2026	2026	20	E!H6418
RCEP E	2027	2027	20	E!I6418
RCEP F	2022	2022	20	F!D6415
RCEP F	2023	2023	20	F!E6415
RCEP F	2024	2024	20	F!F6415
RCEP F	2025	2025	20	F!G6415
RCEP F	2026	2026	20	F!H6415
RCEP F	2027	2027	20	F!I6415
VIFTA	2024	2024	17.1	VI!F5931
VIFTA	2025	2025	14.3	VI!G5931
VIFTA	2026	2026	11.4	VI!H5931
VIFTA	2027	2027	8.6	VI!I5931

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited 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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%, RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4016.99 has 20 lines; 4016.99.91 is distinguished from its siblings by: Table coverings.	4016.99.11 For vehicles of heading 87.02, 87.03, 87.04 or 87.05, other than weatherstripping; 4016.99.12 For vehicles of heading 87.11; 4016.99.13 Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04; 4016.99.15 For vehicles of heading 87.09, 87.13, 87.15 or 87.16; 4016.99.16 Bicycle mudguards; 4016.99.17 Bicycle parts	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 4016.99.91. 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 20% for 4016.99.91 was checked against BT2026 (cell BT2026!N6591), 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 tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
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.