Vietnam Tariff Intelligence

HS 4009.32.90 detail

HS code	4009.32.90
Description	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges) / - Reinforced or otherwise combined only with textile materials: / - - With fittings: / - - - Other
Unit	kg/chiếc
Generated	07/11/2026 19:39:03
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/40093290/

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!K6420
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N6420
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6420
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 (-MY)	0% (except MY)	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
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(-MM)	0% (except MM)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E6213
ATIGA	2022	2022	0	AT!E6174
ATIGA	2023	2023	0	AT!F6174
ATIGA	2024	2024	0	AT!G6174
ATIGA	2025	2025	0	AT!H6174
ATIGA	2026	2026	0	AT!I6174
ATIGA	2027	2027	0	AT!J6174
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6218
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6218
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6218

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6218
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6218
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6218
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6216
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6216
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6216
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6216
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6216
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6216
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6224
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6180
AIFTA	30/12/2022	2022	0	AI!F6176
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6176
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6176
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6176
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6176
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6176
VKFTA	2022	2022	0	VK!E6200
VKFTA	2023	2023	0	VK!F6200
VKFTA	2024	2024	0	VK!G6200
VKFTA	2025	2025	0	VK!H6200
VKFTA	2026	2026	0	VK!I6200
VKFTA	2027	2027	0	VK!J6200
VCFTA	2022	2022	0	VC!D6242
VCFTA	2023	2023	0	VC!E6242
VCFTA	2024	2024	0	VC!F6242

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6242
VCFTA	2026	2026	0	VC!H6242
VCFTA	2027	2027	0	VC!I6242
VN-EAEU	2022	2022	0	EAV!D6227
VN-EAEU	2023	2023	0	EAV!E6227
VN-EAEU	2024	2024	0	EAV!F6227
VN-EAEU	2025	2025	0	EAV!G6227
VN-EAEU	2026	2026	0	EAV!H6227
VN-EAEU	2027	2027	0	EAV!I6227
AHKFTA	2022	2022	0	AKH!D6230
AHKFTA	2023	2023	0	AKH!E6230
AHKFTA	2024	2024	0	AKH!F6230
AHKFTA	2025	2025	0	AKH!G6230
AHKFTA	2026	2026	0	AKH!H6230
AHKFTA	2027	2027	0	AKH!I6230
EVFTA	2022	2022	0	EV-NK!D6215
EVFTA	2023	2023	0	EV-NK!E6215
EVFTA	2024	2024	0	EV-NK!F6215
EVFTA	2025	2025	0	EV-NK!G6215
EVFTA	2026	2026	0	EV-NK!H6215
EVFTA	2027	2027	0	EV-NK!I6215
UKVFTA	2022	2022	0	UKV!D6217
UKVFTA	2023	2023	0	UKV!E6217
UKVFTA	2024	2024	0	UKV!F6217
UKVFTA	2025	2025	0	UKV!G6217
UKVFTA	2026	2026	0	UKV!H6217

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6217
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6202
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6202
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6202
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6202
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6202
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6202
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6202
RCEP A	2022	2022	0	RCEPT-A!D6220
RCEP A	2023	2023	0	RCEPT-A!E6220
RCEP A	2024	2024	0	RCEPT-A!F6220
RCEP A	2025	2025	0	RCEPT-A!G6220
RCEP A	2026	2026	0	RCEPT-A!H6220
RCEP A	2027	2027	0	RCEPT-A!I6220
RCEP B	2022	2022	0	B!D6220
RCEP B	2023	2023	0	B!E6220
RCEP B	2024	2024	0	B!F6220
RCEP B	2025	2025	0	B!G6220
RCEP B	2026	2026	0	B!H6220
RCEP B	2027	2027	0	B!I6220
RCEP C	2022	2022	0	C!D6220
RCEP C	2023	2023	0	C!E6220
RCEP C	2024	2024	0	C!F6220
RCEP C	2025	2025	0	C!G6220
RCEP C	2026	2026	0	C!H6220
RCEP C	2027	2027	0	C!I6220

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6220
RCEP D	2023	2023	0	D!E6220
RCEP D	2024	2024	0	D!F6220
RCEP D	2025	2025	0	D!G6220
RCEP D	2026	2026	0	D!H6220
RCEP D	2027	2027	0	D!I6220
RCEP E	2022	2022	0	E!D6223
RCEP E	2023	2023	0	E!E6223
RCEP E	2024	2024	0	E!F6223
RCEP E	2025	2025	0	E!G6223
RCEP E	2026	2026	0	E!H6223
RCEP E	2027	2027	0	E!I6223
RCEP F	2022	2022	0	F!D6220
RCEP F	2023	2023	0	F!E6220
RCEP F	2024	2024	0	F!F6220
RCEP F	2025	2025	0	F!G6220
RCEP F	2026	2026	0	F!H6220
RCEP F	2027	2027	0	F!I6220
VIFTA	2024	2024	2.6	VI!F5758
VIFTA	2025	2025	2.1	VI!G5758
VIFTA	2026	2026	1.7	VI!H5758
VIFTA	2027	2027	1.3	VI!I5758

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 4009.32 has 2 lines; 4009.32.90 is distinguished from its siblings by: Other.	4009.32.10 Mining slurry suction and discharge hoses	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 4009.32.90. 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 3% for 4009.32.90 was checked against BT2026 (cell BT2026!N6420), 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.