Vietnam Tariff Intelligence

# Detalle del SA 4012.11.00

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|---|---|
| **Código SA** | 4012.11.00 |
| **Descripción** | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber / - Retreaded tyres: / - - Of a kind used on motor cars (including station wagons and racing cars) |
| **Unidad** | chiếc |
| **Generado** | 09/11/2026 20:06:44 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/40121100/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 45 | 45% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K6469 |
| Preferencial (NMF) | 30 | 30% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N6469 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6469 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| CPTPP | 5,4; M: 8,1 | 5,4% · M: 8.1% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 10,9 | 10,9% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 10,9 | 10,9% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |
| AANZFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | No elegible (*) |
| ACFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | No elegible (*) |
| AHKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | No elegible (*) |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |
| AJCEP | * | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | No elegible (*) |
| AKFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | No elegible (*) |
| ATIGA | * | * no elegible | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo A) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo B) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |

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|---|---|---|---|---|---|---|---|
| RCEP (Anexo C) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo D) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo E) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo F) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| VCFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | No elegible (*) |
| VJEPA | * | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | No elegible (*) |
| VN-EAEU | * | * no elegible | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | No elegible (*) |
| VIFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AC!E6271 |
| ATIGA | 2022 | 2022 | * | AT!E6226 |
| ATIGA | 2023 | 2023 | * | AT!F6226 |
| ATIGA | 2024 | 2024 | * | AT!G6226 |
| ATIGA | 2025 | 2025 | * | AT!H6226 |
| ATIGA | 2026 | 2026 | * | AT!I6226 |
| ATIGA | 2027 | 2027 | * | AT!J6226 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E6276 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F6276 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G6276 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H6276 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I6276 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J6276 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E6274 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F6274 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G6274 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H6274 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I6274 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J6274 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F6278 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AANZ!H6232 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F6234 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G6234 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H6234 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I6234 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J6234 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K6234 |
| VKFTA | 2022 | 2022 | 0 | VK!E6254 |
| VKFTA | 2023 | 2023 | 0 | VK!F6254 |
| VKFTA | 2024 | 2024 | 0 | VK!G6254 |
| VKFTA | 2025 | 2025 | 0 | VK!H6254 |
| VKFTA | 2026 | 2026 | 0 | VK!I6254 |
| VKFTA | 2027 | 2027 | 0 | VK!J6254 |
| VCFTA | 2022 | 2022 | * | VC!D6307 |
| VCFTA | 2023 | 2023 | * | VC!E6307 |
| VCFTA | 2024 | 2024 | * | VC!F6307 |
| VCFTA | 2025 | 2025 | * | VC!G6307 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | * | VC!H6307 |
| VCFTA | 2027 | 2027 | * | VC!I6307 |
| VN-EAEU | 2022 | 2022 | * | EAV!D6289 |
| VN-EAEU | 2023 | 2023 | * | EAV!E6289 |
| VN-EAEU | 2024 | 2024 | * | EAV!F6289 |
| VN-EAEU | 2025 | 2025 | * | EAV!G6289 |
| VN-EAEU | 2026 | 2026 | * | EAV!H6289 |
| VN-EAEU | 2027 | 2027 | * | EAV!I6289 |
| AHKFTA | 2022 | 2022 | * | AKH!D6297 |
| AHKFTA | 2023 | 2023 | * | AKH!E6297 |
| AHKFTA | 2024 | 2024 | * | AKH!F6297 |
| AHKFTA | 2025 | 2025 | * | AKH!G6297 |
| AHKFTA | 2026 | 2026 | * | AKH!H6297 |
| AHKFTA | 2027 | 2027 | * | AKH!I6297 |
| EVFTA | 2022 | 2022 | 21,8 | EV-NK!D6286 |
| EVFTA | 2023 | 2023 | 19 | EV-NK!E6286 |
| EVFTA | 2024 | 2024 | 16,3 | EV-NK!F6286 |
| EVFTA | 2025 | 2025 | 13,6 | EV-NK!G6286 |
| EVFTA | 2026 | 2026 | 10,9 | EV-NK!H6286 |
| EVFTA | 2027 | 2027 | 8,1 | EV-NK!I6286 |
| UKVFTA | 2022 | 2022 | 21,8 | UKV!D6288 |
| UKVFTA | 2023 | 2023 | 19 | UKV!E6288 |
| UKVFTA | 2024 | 2024 | 16,3 | UKV!F6288 |
| UKVFTA | 2025 | 2025 | 13,6 | UKV!G6288 |
| UKVFTA | 2026 | 2026 | 10,9 | UKV!H6288 |
| UKVFTA | 2027 | 2027 | 8,1 | UKV!I6288 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 19 | CPTPP!D6254 |
| CPTPP | (II) | 2022 (DERIVED) | 16,3 | CPTPP!E6254 |
| CPTPP | (III) | 2023 (DERIVED) | 13,6 | CPTPP!F6254 |
| CPTPP | (IV) | 2024 (DERIVED) | 10,9 | CPTPP!G6254 |
| CPTPP | (V) | 2025 (DERIVED) | 8,1 | CPTPP!H6254 |
| CPTPP | (VI) | 2026 (DERIVED) | 5,4 | CPTPP!I6254 |
| CPTPP | (VII) | 2027 (DERIVED) | 2,7 | CPTPP!J6254 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D6289 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E6289 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F6289 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G6289 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H6289 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I6289 |
| RCEP B | 2022 | 2022 | * | B!D6289 |
| RCEP B | 2023 | 2023 | * | B!E6289 |
| RCEP B | 2024 | 2024 | * | B!F6289 |
| RCEP B | 2025 | 2025 | * | B!G6289 |
| RCEP B | 2026 | 2026 | * | B!H6289 |
| RCEP B | 2027 | 2027 | * | B!I6289 |
| RCEP C | 2022 | 2022 | * | C!D6289 |
| RCEP C | 2023 | 2023 | * | C!E6289 |
| RCEP C | 2024 | 2024 | * | C!F6289 |
| RCEP C | 2025 | 2025 | * | C!G6289 |
| RCEP C | 2026 | 2026 | * | C!H6289 |
| RCEP C | 2027 | 2027 | * | C!I6289 |
| RCEP D | 2022 | 2022 | * | D!D6289 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E6289 |
| RCEP D | 2024 | 2024 | * | D!F6289 |
| RCEP D | 2025 | 2025 | * | D!G6289 |
| RCEP D | 2026 | 2026 | * | D!H6289 |
| RCEP D | 2027 | 2027 | * | D!I6289 |
| RCEP E | 2022 | 2022 | * | E!D6292 |
| RCEP E | 2023 | 2023 | * | E!E6292 |
| RCEP E | 2024 | 2024 | * | E!F6292 |
| RCEP E | 2025 | 2025 | * | E!G6292 |
| RCEP E | 2026 | 2026 | * | E!H6292 |
| RCEP E | 2027 | 2027 | * | E!I6292 |
| RCEP F | 2022 | 2022 | * | F!D6289 |
| RCEP F | 2023 | 2023 | * | F!E6289 |
| RCEP F | 2024 | 2024 | * | F!F6289 |
| RCEP F | 2025 | 2025 | * | F!G6289 |
| RCEP F | 2026 | 2026 | * | F!H6289 |
| RCEP F | 2027 | 2027 | * | F!I6289 |
| VIFTA | 2024 | 2024 | * | VI!F5809 |
| VIFTA | 2025 | 2025 | * | VI!G5809 |
| VIFTA | 2026 | 2026 | * | VI!H5809 |
| VIFTA | 2027 | 2027 | * | VI!I5809 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "5,4; M: 8,1" has a general 5,4% and an "M:" 8.1% rate (commonly read as the Mexico schedule – verify). | | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP. | No verificado – requiere comprobación |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "5,4; M: 8,1", the FTA schedule for period (VI) shows "5,4". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| HS-005 | BLUE | Chapter 98 equivalent exists | 4012.11.00 corresponds to Chapter 98 code 9849.13.10 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - Loại sử dụng cho ô tô con (motor car) (kể cả loại ô tô chở người có khoang chở hành lý chung (station wagons) và ô tô đua) | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4012.11.00. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 30% for 4012.11.00 was checked against BT2026 (cell BT2026!N6469), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
| --- |
| 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) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.