Vietnam Tariff Intelligence

Detalle del SA 4012.19.20

Código SA	4012.19.20
Descripción	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber / - Retreaded tyres: / - - Other: / - - - Of a kind used on machinery of heading 84.27
Unidad	chiếc
Generado	13/11/2026 17:09:23
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/40121920/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6475
Preferencial (NMF)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N6475
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6475
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
CPTPP	3,6; M: 5,4	3,6% · M: 5.4%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	7,2	7,2%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7,2	7,2%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-LAO	20	20%	Arancel consolidado BT2026		S	206/2025/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 (*)
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 (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AC!E6277
ATIGA	2022	2022	*	AT!E6232
ATIGA	2023	2023	*	AT!F6232
ATIGA	2024	2024	*	AT!G6232
ATIGA	2025	2025	*	AT!H6232
ATIGA	2026	2026	*	AT!I6232
ATIGA	2027	2027	*	AT!J6232
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E6282
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F6282
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G6282
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H6282

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I6282
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J6282
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E6280
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F6280
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G6280
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H6280
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I6280
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J6280
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F6284
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H6238
AIFTA	30/12/2022	2022	*	AI!F6240
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6240
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6240
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6240
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6240
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6240
VKFTA	2022	2022	0	VK!E6260
VKFTA	2023	2023	0	VK!F6260
VKFTA	2024	2024	0	VK!G6260
VKFTA	2025	2025	0	VK!H6260
VKFTA	2026	2026	0	VK!I6260
VKFTA	2027	2027	0	VK!J6260
VCFTA	2022	2022	*	VC!D6313
VCFTA	2023	2023	*	VC!E6313
VCFTA	2024	2024	*	VC!F6313
VCFTA	2025	2025	*	VC!G6313

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	*	VC!H6313
VCFTA	2027	2027	*	VC!I6313
VN-EAEU	2022	2022	*	EAV!D6295
VN-EAEU	2023	2023	*	EAV!E6295
VN-EAEU	2024	2024	*	EAV!F6295
VN-EAEU	2025	2025	*	EAV!G6295
VN-EAEU	2026	2026	*	EAV!H6295
VN-EAEU	2027	2027	*	EAV!I6295
AHKFTA	2022	2022	*	AKH!D6303
AHKFTA	2023	2023	*	AKH!E6303
AHKFTA	2024	2024	*	AKH!F6303
AHKFTA	2025	2025	*	AKH!G6303
AHKFTA	2026	2026	*	AKH!H6303
AHKFTA	2027	2027	*	AKH!I6303
EVFTA	2022	2022	14,5	EV-NK!D6292
EVFTA	2023	2023	12,7	EV-NK!E6292
EVFTA	2024	2024	10,9	EV-NK!F6292
EVFTA	2025	2025	9	EV-NK!G6292
EVFTA	2026	2026	7,2	EV-NK!H6292
EVFTA	2027	2027	5,4	EV-NK!I6292
UKVFTA	2022	2022	14,5	UKV!D6294
UKVFTA	2023	2023	12,7	UKV!E6294
UKVFTA	2024	2024	10,9	UKV!F6294
UKVFTA	2025	2025	9	UKV!G6294
UKVFTA	2026	2026	7,2	UKV!H6294
UKVFTA	2027	2027	5,4	UKV!I6294

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	12,7	CPTPP!D6260
CPTPP	(II)	2022 (DERIVED)	10,9	CPTPP!E6260
CPTPP	(III)	2023 (DERIVED)	9	CPTPP!F6260
CPTPP	(IV)	2024 (DERIVED)	7,2	CPTPP!G6260
CPTPP	(V)	2025 (DERIVED)	5,4	CPTPP!H6260
CPTPP	(VI)	2026 (DERIVED)	3,6	CPTPP!I6260
CPTPP	(VII)	2027 (DERIVED)	1,8	CPTPP!J6260
RCEP A	2022	2022	*	RCEPT-A!D6295
RCEP A	2023	2023	*	RCEPT-A!E6295
RCEP A	2024	2024	*	RCEPT-A!F6295
RCEP A	2025	2025	*	RCEPT-A!G6295
RCEP A	2026	2026	*	RCEPT-A!H6295
RCEP A	2027	2027	*	RCEPT-A!I6295
RCEP B	2022	2022	*	B!D6295
RCEP B	2023	2023	*	B!E6295
RCEP B	2024	2024	*	B!F6295
RCEP B	2025	2025	*	B!G6295
RCEP B	2026	2026	*	B!H6295
RCEP B	2027	2027	*	B!I6295
RCEP C	2022	2022	*	C!D6295
RCEP C	2023	2023	*	C!E6295
RCEP C	2024	2024	*	C!F6295
RCEP C	2025	2025	*	C!G6295
RCEP C	2026	2026	*	C!H6295
RCEP C	2027	2027	*	C!I6295
RCEP D	2022	2022	*	D!D6295

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	*	D!E6295
RCEP D	2024	2024	*	D!F6295
RCEP D	2025	2025	*	D!G6295
RCEP D	2026	2026	*	D!H6295
RCEP D	2027	2027	*	D!I6295
RCEP E	2022	2022	*	E!D6298
RCEP E	2023	2023	*	E!E6298
RCEP E	2024	2024	*	E!F6298
RCEP E	2025	2025	*	E!G6298
RCEP E	2026	2026	*	E!H6298
RCEP E	2027	2027	*	E!I6298
RCEP F	2022	2022	*	F!D6295
RCEP F	2023	2023	*	F!E6295
RCEP F	2024	2024	*	F!F6295
RCEP F	2025	2025	*	F!G6295
RCEP F	2026	2026	*	F!H6295
RCEP F	2027	2027	*	F!I6295
VIFTA	2024	2024	18	VI!F5815
VIFTA	2025	2025	16	VI!G5815
VIFTA	2026	2026	14	VI!H5815
VIFTA	2027	2027	12	VI!I5815

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 "3,6; M: 5,4" has a general 3,6% and an "M:" 5.4% 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 "3,6; M: 5,4", the FTA schedule for period (VI) shows "3,6".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	No verificado – requiere comprobación
FTA-013	YELLOW	FTA rate not lower than MFN	VN-LAO 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.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4012.19 has 5 lines; 4012.19.20 is distinguished from its siblings by: Of a kind used on machinery of heading 84.27.	4012.19.30 Of a kind used on machinery of heading 84.29 or 84.30; 4012.19.41 Of a kind used on agricultural or forestry tractors; 4012.19.49 Other; 4012.19.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4012.19.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4012.19.20	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4012.19.20. 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 20% for 4012.19.20 was checked against BT2026 (cell BT2026!N6475), 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.