

Dettaglio SA 4011.80.40

|                      |                                                                                                                                                                                     |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 4011.80.40                                                                                                                                                                          |
| Descrizione          | New pneumatic tyres, of rubber. / - Of a kind used on construction, mining or industrial handling vehicles and machines: / - - Fitting a rim of a diameter exceeding 24 inch, other |
| Unità                | chiếc                                                                                                                                                                               |
| Generato il          | 31/10/2026 21:04:49                                                                                                                                                                 |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                          |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                        |
| Link                 | <a href="https://mail.vietnamtariff.com/hs-code/40118040/">https://mail.vietnamtariff.com/hs-code/40118040/</a>                                                                     |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte        |
|----------------------------------|-------------------|-----------------------|----------------|------------|--------------|
| Dazio all'importazione ordinario | 15                | 15%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K6462 |
| Preferenziale (NPF)              | 10                | 10%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N6462 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6462 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |              |
| Imposta ambientale               |                   | Nessun dato           |                |            |              |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |              |

Aliquote preferenziali speciali (ALS) - 2026

| FTA     | Valore di origine | Aliquota | Base dei dati                 | Periodo                                | Prova dell'origine | Base giuridica | Stato      |
|---------|-------------------|----------|-------------------------------|----------------------------------------|--------------------|----------------|------------|
| AANZFTA | 0                 | 0%       | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ               | 121/2022/NĐ-CP | Ad valorem |

| FTA               | Valore di origine   | Aliquota              | Base dei dati              | Periodo                                | Prova dell'origine                | Base giuridica | Stato                    |
|-------------------|---------------------|-----------------------|----------------------------|----------------------------------------|-----------------------------------|----------------|--------------------------|
| ACFTA             | 0 (-ID, MY)/0 (-ID) | 0% (-ID, MY)/0 (-ID)  | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem               |
| AIFTA             | 0                   | 0%                    | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem               |
| AKFTA             | 0(-LA, MM)          | 0% (eccetto LA, MM)   | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem               |
| ATIGA             | 0                   | 0%                    | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem               |
| CPTPP             | 0                   | 0%                    | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem               |
| VKFTA             | 0                   | 0%                    | Tariffa consolidata BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem               |
| VN-EAEU           | 0                   | 0%                    | Tariffa consolidata BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem               |
| VN-LAO            | 0                   | 0%                    | Tariffa consolidata BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem               |
| AHKFTA            | 4                   | 4%                    | Tariffa consolidata BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem               |
| RCEP (Allegato A) | 10                  | 10%                   | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem               |
| RCEP (Allegato B) | 10                  | 10%                   | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem               |
| RCEP (Allegato C) | 10                  | 10%                   | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem               |
| RCEP (Allegato E) | 10                  | 10%                   | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem               |
| RCEP (Allegato F) | 10                  | 10%                   | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem               |
| AJCEP             | 5/20                | 5 / 20 (più aliquote) | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Richiede interpretazione |

| FTA               | Valore di origine | Aliquota                 | Base dei dati              | Periodo               | Prova dell'origine                | Base giuridica | Stato                    |
|-------------------|-------------------|--------------------------|----------------------------|-----------------------|-----------------------------------|----------------|--------------------------|
| EVFTA             | 2,5/7,2           | 2,5 / 7,2 (più aliquote) | Tariffa consolidata BT2026 | 2026                  | EUR.1                             | 116/2022/NĐ-CP | Richiede interpretazione |
| UKVFTA            | 2,5/7,2           | 2,5 / 7,2 (più aliquote) | Tariffa consolidata BT2026 | 2026                  | EUR.1                             | 117/2022/NĐ-CP | Richiede interpretazione |
| VJEPA             | 0/0               | 0 / 0 (più aliquote)     | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ                      | 124/2022/NĐ-CP | Richiede interpretazione |
| VN-CAM            |                   | Nessun dato              | Nessun dato                |                       | S                                 | 56/2026/NĐ-CP  | Nessun dato              |
| VNCU              |                   | Nessun dato              | Nessun dato                |                       | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Nessun dato              |
| RCEP (Allegato D) | 10,9              | 10,9%                    | Tariffa consolidata BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem               |
| VCFTA             | 16                | 16%                      | Tariffa consolidata BT2026 | 2026                  | VC                                | 112/2022/NĐ-CP | Ad valorem               |
| VIFTA             | 20                | 20%                      | Tariffa consolidata BT2026 | 2026                  | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem               |

### Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte    |
|-------|----------------------------------------|------|-------------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      |                   | AC!6261  |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E6218 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F6218 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G6218 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H6218 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I6218 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J6218 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 |                   | AJ!6264  |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 |                   | AJ!6264  |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 |                   | AJ!6264  |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte      |
|---------|----------------------------------------|------|-------------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 |                   | AJ!6264    |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 |                   | AJ!6264    |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 |                   | AJ!6264    |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 |                   | VJ!6262    |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 |                   | VJ!6262    |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 |                   | VJ!6262    |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 |                   | VJ!6262    |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 |                   | VJ!6262    |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 |                   | VJ!6262    |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F6268   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H6224 |
| AIFTA   | 30/12/2022                             | 2022 | 0                 | AI!F6220   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0                 | AI!G6220   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0                 | AI!H6220   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0                 | AI!I6220   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0                 | AI!J6220   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0                 | AI!K6220   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E6244   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F6244   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G6244   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H6244   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I6244   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J6244   |
| VCFTA   | 2022                                   | 2022 | 20                | VC!D6297   |
| VCFTA   | 2023                                   | 2023 | 20                | VC!E6297   |
| VCFTA   | 2024                                   | 2024 | 16                | VC!F6297   |

| FTA     | Periodo | Anno | Valore di origine | Fonte      |
|---------|---------|------|-------------------|------------|
| VCFTA   | 2025    | 2025 | 16                | VC!G6297   |
| VCFTA   | 2026    | 2026 | 16                | VC!H6297   |
| VCFTA   | 2027    | 2027 | 16                | VC!I6297   |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D6277  |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E6277  |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F6277  |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G6277  |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H6277  |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I6277  |
| AHKFTA  | 2022    | 2022 | 12                | AKH!D6285  |
| AHKFTA  | 2023    | 2023 | 8                 | AKH!E6285  |
| AHKFTA  | 2024    | 2024 | 8                 | AKH!F6285  |
| AHKFTA  | 2025    | 2025 | 4                 | AKH!G6285  |
| AHKFTA  | 2026    | 2026 | 4                 | AKH!H6285  |
| AHKFTA  | 2027    | 2027 | 0                 | AKH!I6285  |
| EVFTA   | 2022    | 2022 |                   | EV-NK!6272 |
| EVFTA   | 2023    | 2023 |                   | EV-NK!6272 |
| EVFTA   | 2024    | 2024 |                   | EV-NK!6272 |
| EVFTA   | 2025    | 2025 |                   | EV-NK!6272 |
| EVFTA   | 2026    | 2026 |                   | EV-NK!6272 |
| EVFTA   | 2027    | 2027 |                   | EV-NK!6272 |
| UKVFTA  | 2022    | 2022 |                   | UKV!6274   |
| UKVFTA  | 2023    | 2023 |                   | UKV!6274   |
| UKVFTA  | 2024    | 2024 |                   | UKV!6274   |
| UKVFTA  | 2025    | 2025 |                   | UKV!6274   |
| UKVFTA  | 2026    | 2026 |                   | UKV!6274   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte         |
|--------|---------|----------------|-------------------|---------------|
| UKVFTA | 2027    | 2027           |                   | UKV!6274      |
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D6246   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E6246   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F6246   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G6246   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H6246   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I6246   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J6246   |
| RCEP A | 2022    | 2022           | 18                | RCEPT-A!D6275 |
| RCEP A | 2023    | 2023           | 16                | RCEPT-A!E6275 |
| RCEP A | 2024    | 2024           | 14                | RCEPT-A!F6275 |
| RCEP A | 2025    | 2025           | 12                | RCEPT-A!G6275 |
| RCEP A | 2026    | 2026           | 10                | RCEPT-A!H6275 |
| RCEP A | 2027    | 2027           | 8                 | RCEPT-A!I6275 |
| RCEP B | 2022    | 2022           | 18                | B!D6275       |
| RCEP B | 2023    | 2023           | 16                | B!E6275       |
| RCEP B | 2024    | 2024           | 14                | B!F6275       |
| RCEP B | 2025    | 2025           | 12                | B!G6275       |
| RCEP B | 2026    | 2026           | 10                | B!H6275       |
| RCEP B | 2027    | 2027           | 8                 | B!I6275       |
| RCEP C | 2022    | 2022           | 18                | C!D6275       |
| RCEP C | 2023    | 2023           | 16                | C!E6275       |
| RCEP C | 2024    | 2024           | 14                | C!F6275       |
| RCEP C | 2025    | 2025           | 12                | C!G6275       |
| RCEP C | 2026    | 2026           | 10                | C!H6275       |
| RCEP C | 2027    | 2027           | 8                 | C!I6275       |

| FTA    | Periodo | Anno | Valore di origine | Fonte    |
|--------|---------|------|-------------------|----------|
| RCEP D | 2022    | 2022 | 18,2              | D!D6275  |
| RCEP D | 2023    | 2023 | 16,4              | D!E6275  |
| RCEP D | 2024    | 2024 | 14,5              | D!F6275  |
| RCEP D | 2025    | 2025 | 12,7              | D!G6275  |
| RCEP D | 2026    | 2026 | 10,9              | D!H6275  |
| RCEP D | 2027    | 2027 | 9,1               | D!I6275  |
| RCEP E | 2022    | 2022 | 18                | E!D6278  |
| RCEP E | 2023    | 2023 | 16                | E!E6278  |
| RCEP E | 2024    | 2024 | 14                | E!F6278  |
| RCEP E | 2025    | 2025 | 12                | E!G6278  |
| RCEP E | 2026    | 2026 | 10                | E!H6278  |
| RCEP E | 2027    | 2027 | 8                 | E!I6278  |
| RCEP F | 2022    | 2022 | 18                | F!D6275  |
| RCEP F | 2023    | 2023 | 16                | F!E6275  |
| RCEP F | 2024    | 2024 | 14                | F!F6275  |
| RCEP F | 2025    | 2025 | 12                | F!G6275  |
| RCEP F | 2026    | 2026 | 10                | F!H6275  |
| RCEP F | 2027    | 2027 | 8                 | F!I6275  |
| VIFTA  | 2024    | 2024 | 20                | VI!F5802 |
| VIFTA  | 2025    | 2025 | 20                | VI!G5802 |
| VIFTA  | 2026    | 2026 | 20                | VI!H5802 |
| VIFTA  | 2027    | 2027 | 20                | VI!I5802 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                      |                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                               |                                |                                                                                                              |                                                  |
|---------|--------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| DOC-004 | YELLOW | Other item policy                                    | Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT )                                                                                                                                              |                                                                                                                                                                                                                                                               | 42/2019/TT-BCT, 34/2025/TT-BCT | Read the referenced instruments.                                                                             | Atto citato nella fonte; validità non verificata |
| 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.                                                                             | Atto citato nella fonte; validità non verificata |
| FTA-008 | YELLOW | ACFTA rate carries a condition/time note             | The rate cell "0 (-ID, MY)/0 (-ID)" carries the note: -ID, MY)/0 (-ID.                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                               | 118/2022/NĐ-CP                 | Check the condition and validity period in 118/2022/NĐ-CP.                                                   | Non verificato – controllo necessario            |
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | RCEP (Allegato A) 10%, RCEP (Allegato B) 10%, RCEP (Allegato C) 10%, RCEP (Allegato E) 10%, RCEP (Allegato F) 10%, RCEP (Allegato D) 10,9%, VCFTA 16%, VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving. | MFN 10%                                                                                                                                                                                                                                                       |                                | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non verificato – controllo necessario            |
| HS-003  | YELLOW | Classification Review Required – similar lines exist | Subheading 4011.80 has 5 lines; 4011.80.40 is distinguished from its siblings by: Fitting a rim of a diameter exceeding 24 inch, other.                                                                                                                                                         | 4011.80.11 Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheel-barrows or other industrial handling vehicles and machines; 4011.80.19 Other; 4011.80.31 Of a kind used on machinery of heading 84.29 or 84.30; 4011.80.39 Other | 31/2022/TT-BTC                 | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non verificato – controllo necessario            |
| HS-004  | YELLOW | HS code introduced in the 2023 nomenclature          | 4011.80.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.                                                                                                                                                         | MOI: 4011.80.40                                                                                                                                                                                                                                               | 31/2022/TT-BTC                 | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.      | Non verificato – controllo necessario            |
| 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.                                               | Non verificato – controllo necessario            |

|         |        |                                                            |                                                                                                      |  |                |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--|----------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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).          | Non verificato – controllo necessario             |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4011.80.40. This does NOT mean there is no risk.         |  |                | Check the MOIT Trade Remedies Authority database.                                                        | Non verificato – controllo necessario             |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 10% for 4011.80.40 was checked against BT2026 (cell BT2026!N6462), 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. | Verificato rispetto al file tariffario di origine |

Politica della voce

| Politica della voce                                                                                              |
|------------------------------------------------------------------------------------------------------------------|
| Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) |
| 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)      |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.