Vietnam Tariff Intelligence

HS 4011.20.19 detail

HS code	4011.20.19
Description	New pneumatic tyres, of rubber. / - Of a kind used on buses or lorries: / - - Of a width not exceeding 450 mm: / - - - Other
Unit	chiếc
Generated	01/11/2026 01:47:12
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/40112019/

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!K6449
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N6449
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6449
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
CPTPP	4,5; M: 6,8	4.5% · M: 6.8%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	9	9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	9	9%	Consolidated BT2026	2026	EUR.1	117/2022/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
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	25	25%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AKFTA	32	32%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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)		50	AC!E6244
ATIGA	2022	2022	0	AT!E6205
ATIGA	2023	2023	0	AT!F6205
ATIGA	2024	2024	0	AT!G6205
ATIGA	2025	2025	0	AT!H6205
ATIGA	2026	2026	0	AT!I6205
ATIGA	2027	2027	0	AT!J6205
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E6249
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F6249

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G6249
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H6249
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I6249
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J6249
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E6247
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F6247
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G6247
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H6247
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I6247
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J6247
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		32	AK!F6255
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H6211
AIFTA	30/12/2022	2022	*	AI!F6207
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6207
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6207
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6207
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6207
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6207
VKFTA	2022	2022	25	VK!E6231
VKFTA	2023	2023	25	VK!F6231
VKFTA	2024	2024	25	VK!G6231
VKFTA	2025	2025	25	VK!H6231
VKFTA	2026	2026	25	VK!I6231
VKFTA	2027	2027	25	VK!J6231
VCFTA	2022	2022	30	VC!D6273
VCFTA	2023	2023	30	VC!E6273

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	5	VC!F6273
VCFTA	2025	2025	5	VC!G6273
VCFTA	2026	2026	5	VC!H6273
VCFTA	2027	2027	5	VC!I6273
VN-EAEU	2022	2022	0	EAV!D6258
VN-EAEU	2023	2023	0	EAV!E6258
VN-EAEU	2024	2024	0	EAV!F6258
VN-EAEU	2025	2025	0	EAV!G6258
VN-EAEU	2026	2026	0	EAV!H6258
VN-EAEU	2027	2027	0	EAV!I6258
AHKFTA	2022	2022	*	AKH!D6261
AHKFTA	2023	2023	*	AKH!E6261
AHKFTA	2024	2024	*	AKH!F6261
AHKFTA	2025	2025	*	AKH!G6261
AHKFTA	2026	2026	*	AKH!H6261
AHKFTA	2027	2027	*	AKH!I6261
EVFTA	2022	2022	18,1	EV-NK!D6246
EVFTA	2023	2023	15,9	EV-NK!E6246
EVFTA	2024	2024	13,6	EV-NK!F6246
EVFTA	2025	2025	11,3	EV-NK!G6246
EVFTA	2026	2026	9	EV-NK!H6246
EVFTA	2027	2027	6,8	EV-NK!I6246
UKVFTA	2022	2022	18,1	UKV!D6248
UKVFTA	2023	2023	15,9	UKV!E6248
UKVFTA	2024	2024	13,6	UKV!F6248
UKVFTA	2025	2025	11,3	UKV!G6248

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	9	UKV!H6248
UKVFTA	2027	2027	6,8	UKV!I6248
CPTPP	(I)	2021 (DERIVED)	15,9	CPTPP!D6233
CPTPP	(II)	2022 (DERIVED)	13,6	CPTPP!E6233
CPTPP	(III)	2023 (DERIVED)	11,3	CPTPP!F6233
CPTPP	(IV)	2024 (DERIVED)	9	CPTPP!G6233
CPTPP	(V)	2025 (DERIVED)	6,8	CPTPP!H6233
CPTPP	(VI)	2026 (DERIVED)	4,5	CPTPP!I6233
CPTPP	(VII)	2027 (DERIVED)	2,2	CPTPP!J6233
RCEP A	2022	2022	25	RCEPT-A!D6251
RCEP A	2023	2023	25	RCEPT-A!E6251
RCEP A	2024	2024	25	RCEPT-A!F6251
RCEP A	2025	2025	25	RCEPT-A!G6251
RCEP A	2026	2026	25	RCEPT-A!H6251
RCEP A	2027	2027	25	RCEPT-A!I6251
RCEP B	2022	2022	25	B!D6251
RCEP B	2023	2023	25	B!E6251
RCEP B	2024	2024	25	B!F6251
RCEP B	2025	2025	25	B!G6251
RCEP B	2026	2026	25	B!H6251
RCEP B	2027	2027	25	B!I6251
RCEP C	2022	2022	*	C!D6251
RCEP C	2023	2023	*	C!E6251
RCEP C	2024	2024	*	C!F6251
RCEP C	2025	2025	*	C!G6251
RCEP C	2026	2026	*	C!H6251

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I6251
RCEP D	2022	2022	*	D!D6251
RCEP D	2023	2023	*	D!E6251
RCEP D	2024	2024	*	D!F6251
RCEP D	2025	2025	*	D!G6251
RCEP D	2026	2026	*	D!H6251
RCEP D	2027	2027	*	D!I6251
RCEP E	2022	2022	*	E!D6254
RCEP E	2023	2023	*	E!E6254
RCEP E	2024	2024	*	E!F6254
RCEP E	2025	2025	*	E!G6254
RCEP E	2026	2026	*	E!H6254
RCEP E	2027	2027	*	E!I6254
RCEP F	2022	2022	25	F!D6251
RCEP F	2023	2023	25	F!E6251
RCEP F	2024	2024	25	F!F6251
RCEP F	2025	2025	25	F!G6251
RCEP F	2026	2026	25	F!H6251
RCEP F	2027	2027	25	F!I6251
VIFTA	2024	2024	*	VI!F5787
VIFTA	2025	2025	*	VI!G5787
VIFTA	2026	2026	*	VI!H5787
VIFTA	2027	2027	*	VI!I5787

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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.	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-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "4,5; M: 6,8" has a general 4.5% and an "M:" 6.8% 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.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "4,5; M: 6,8", the FTA schedule for period (VI) shows "4,5".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex F) 25%, VKFTA 25%, AKFTA 32%, ACFTA 50%: 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 4011.20 has 5 lines; 4011.20.19 is distinguished from its siblings by: Other.	4011.20.11 Having a width not exceeding 230 mm, and fitting a rim of a diameter not exceeding 16 inch; 4011.20.12 Having a width not exceeding 230 mm, and fitting a rim of a diameter exceeding 16 inch; 4011.20.13 Having a width exceeding 230 mm but not exceeding 385 mm; 4011.20.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4011.20.19 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4011.20.19	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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
HS-005	BLUE	Chapter 98 equivalent exists	4011.20.19 corresponds to Chapter 98 code 9849.12.11 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Chiều rộng không quá 450 mm	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4011.20.19. 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 4011.20.19 was checked against BT2026 (cell BT2026!N6449), 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 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)
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.