Vietnam Tariff Intelligence

HS 4013.10.19 detail

HS code	4013.10.19
Description	Inner tubes, of rubber / - Of a kind used on motor cars (including station wagons and racing cars), buses or lorries: / - - Of a kind used on motor cars (including station wagons and racing cars): / - - - Suitable for fitting to tyres of a width exceeding 450 mm
Unit	chiếc
Generated	05/11/2026 19:44:53
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/40131019/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6514
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N6514
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6514
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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
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
EVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	8	8%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	8	8%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
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 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 (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/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)		5	AC!E6317
ATIGA	2022	2022	0	AT!E6272
ATIGA	2023	2023	0	AT!F6272
ATIGA	2024	2024	0	AT!G6272
ATIGA	2025	2025	0	AT!H6272
ATIGA	2026	2026	0	AT!I6272
ATIGA	2027	2027	0	AT!J6272
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E6322
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F6322

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G6322
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H6322
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I6322
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J6322
VJEPA	30/12/2022 - 31/3/2023	2022	2	VJ!E6320
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F6320
VJEPA	01/4/2024 - 31/3/2025	2024	1	VJ!G6320
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6320
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6320
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6320
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		8	AK!F6324
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H6278
AIFTA	30/12/2022	2022	*	AI!F6280
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6280
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6280
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6280
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6280
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6280
VKFTA	2022	2022	8	VK!E6300
VKFTA	2023	2023	8	VK!F6300
VKFTA	2024	2024	8	VK!G6300
VKFTA	2025	2025	8	VK!H6300
VKFTA	2026	2026	8	VK!I6300
VKFTA	2027	2027	8	VK!J6300
VCFTA	2022	2022	*	VC!D6353
VCFTA	2023	2023	*	VC!E6353

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F6353
VCFTA	2025	2025	*	VC!G6353
VCFTA	2026	2026	*	VC!H6353
VCFTA	2027	2027	*	VC!I6353
VN-EAEU	2022	2022	0	EAV!D6335
VN-EAEU	2023	2023	0	EAV!E6335
VN-EAEU	2024	2024	0	EAV!F6335
VN-EAEU	2025	2025	0	EAV!G6335
VN-EAEU	2026	2026	0	EAV!H6335
VN-EAEU	2027	2027	0	EAV!I6335
AHKFTA	2022	2022	*	AKH!D6343
AHKFTA	2023	2023	*	AKH!E6343
AHKFTA	2024	2024	*	AKH!F6343
AHKFTA	2025	2025	*	AKH!G6343
AHKFTA	2026	2026	*	AKH!H6343
AHKFTA	2027	2027	*	AKH!I6343
EVFTA	2022	2022	7,2	EV-NK!D6336
EVFTA	2023	2023	6,3	EV-NK!E6336
EVFTA	2024	2024	5,4	EV-NK!F6336
EVFTA	2025	2025	4,5	EV-NK!G6336
EVFTA	2026	2026	3,6	EV-NK!H6336
EVFTA	2027	2027	2,7	EV-NK!I6336
UKVFTA	2022	2022	7,2	UKV!D6338
UKVFTA	2023	2023	6,3	UKV!E6338
UKVFTA	2024	2024	5,4	UKV!F6338
UKVFTA	2025	2025	4,5	UKV!G6338

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	3,6	UKV!H6338
UKVFTA	2027	2027	2,7	UKV!I6338
CPTPP	(I)	2021 (DERIVED)	5	CPTPP!D6302
CPTPP	(II)	2022 (DERIVED)	3,7	CPTPP!E6302
CPTPP	(III)	2023 (DERIVED)	2,5	CPTPP!F6302
CPTPP	(IV)	2024 (DERIVED)	1,2	CPTPP!G6302
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6302
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6302
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6302
RCEP A	2022	2022	10	RCEPT-A!D6335
RCEP A	2023	2023	10	RCEPT-A!E6335
RCEP A	2024	2024	10	RCEPT-A!F6335
RCEP A	2025	2025	10	RCEPT-A!G6335
RCEP A	2026	2026	10	RCEPT-A!H6335
RCEP A	2027	2027	10	RCEPT-A!I6335
RCEP B	2022	2022	10	B!D6335
RCEP B	2023	2023	10	B!E6335
RCEP B	2024	2024	10	B!F6335
RCEP B	2025	2025	10	B!G6335
RCEP B	2026	2026	10	B!H6335
RCEP B	2027	2027	10	B!I6335
RCEP C	2022	2022	10	C!D6335
RCEP C	2023	2023	10	C!E6335
RCEP C	2024	2024	10	C!F6335
RCEP C	2025	2025	10	C!G6335
RCEP C	2026	2026	10	C!H6335

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	10	C!I6335
RCEP D	2022	2022	*	D!D6335
RCEP D	2023	2023	*	D!E6335
RCEP D	2024	2024	*	D!F6335
RCEP D	2025	2025	*	D!G6335
RCEP D	2026	2026	*	D!H6335
RCEP D	2027	2027	*	D!I6335
RCEP E	2022	2022	*	E!D6338
RCEP E	2023	2023	*	E!E6338
RCEP E	2024	2024	*	E!F6338
RCEP E	2025	2025	*	E!G6338
RCEP E	2026	2026	*	E!H6338
RCEP E	2027	2027	*	E!I6338
RCEP F	2022	2022	10	F!D6335
RCEP F	2023	2023	10	F!E6335
RCEP F	2024	2024	10	F!F6335
RCEP F	2025	2025	10	F!G6335
RCEP F	2026	2026	10	F!H6335
RCEP F	2027	2027	10	F!I6335
VIFTA	2024	2024	*	VI!F5854
VIFTA	2025	2025	*	VI!G5854
VIFTA	2026	2026	*	VI!H5854
VIFTA	2027	2027	*	VI!I5854

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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex C) 10%, RCEP (Annex F) 10%: 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4013.10 has 4 lines; 4013.10.19 is distinguished from its siblings by: Suitable for fitting to tyres of a width exceeding 450 mm.	4013.10.11 Suitable for fitting to tyres of a width not exceeding 450 mm; 4013.10.21 Suitable for fitting to tyres of a width not exceeding 450 mm; 4013.10.29 Suitable for fitting to tyres of a width exceeding 450 mm	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
HS-005	BLUE	Chapter 98 equivalent exists	4013.10.19 corresponds to Chapter 98 code 9849.14.19 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Dùng cho loại lốp có chiều rộng trên 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 4013.10.19. 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 10% for 4013.10.19 was checked against BT2026 (cell BT2026!N6514), 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.