Vietnam Tariff Intelligence

HS 4013.90.19 detail

HS code	4013.90.19
Description	Inner tubes, of rubber / - Other: / - - Of a kind used on machinery of heading 84.29 or 84.30: / - - - Suitable for fitting to tyres of a width exceeding 450 mm
Unit	chiếc
Generated	04/11/2026 12:08:33
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/40139019/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6522
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N6522
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6522
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

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
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	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex D)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/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!E6325
ATIGA	2022	2022	0	AT!E6280
ATIGA	2023	2023	0	AT!F6280
ATIGA	2024	2024	0	AT!G6280
ATIGA	2025	2025	0	AT!H6280
ATIGA	2026	2026	0	AT!I6280
ATIGA	2027	2027	0	AT!J6280
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6330
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6330
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6330

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6330
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6330
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6330
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6328
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6328
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6328
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6328
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6328
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6328
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F6332
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H6286
AIFTA	30/12/2022	2022	*	AI!F6288
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6288
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6288
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6288
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6288
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6288
VKFTA	2022	2022	5	VK!E6308
VKFTA	2023	2023	5	VK!F6308
VKFTA	2024	2024	5	VK!G6308
VKFTA	2025	2025	5	VK!H6308
VKFTA	2026	2026	5	VK!I6308
VKFTA	2027	2027	5	VK!J6308
VCFTA	2022	2022	*	VC!D6361
VCFTA	2023	2023	*	VC!E6361
VCFTA	2024	2024	*	VC!F6361

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G6361
VCFTA	2026	2026	*	VC!H6361
VCFTA	2027	2027	*	VC!I6361
VN-EAEU	2022	2022	0	EAV!D6343
VN-EAEU	2023	2023	0	EAV!E6343
VN-EAEU	2024	2024	0	EAV!F6343
VN-EAEU	2025	2025	0	EAV!G6343
VN-EAEU	2026	2026	0	EAV!H6343
VN-EAEU	2027	2027	0	EAV!I6343
AHKFTA	2022	2022	5	AKH!D6351
AHKFTA	2023	2023	5	AKH!E6351
AHKFTA	2024	2024	5	AKH!F6351
AHKFTA	2025	2025	5	AKH!G6351
AHKFTA	2026	2026	5	AKH!H6351
AHKFTA	2027	2027	5	AKH!I6351
EVFTA	2022	2022	3,6	EV-NK!D6344
EVFTA	2023	2023	3,1	EV-NK!E6344
EVFTA	2024	2024	2,7	EV-NK!F6344
EVFTA	2025	2025	2,2	EV-NK!G6344
EVFTA	2026	2026	1,8	EV-NK!H6344
EVFTA	2027	2027	1,3	EV-NK!I6344
UKVFTA	2022	2022	3,6	UKV!D6346
UKVFTA	2023	2023	3,1	UKV!E6346
UKVFTA	2024	2024	2,7	UKV!F6346
UKVFTA	2025	2025	2,2	UKV!G6346
UKVFTA	2026	2026	1,8	UKV!H6346

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I6346
CPTPP	(I)	2021 (DERIVED)	2,5	CPTPP!D6310
CPTPP	(II)	2022 (DERIVED)	1,8	CPTPP!E6310
CPTPP	(III)	2023 (DERIVED)	1,2	CPTPP!F6310
CPTPP	(IV)	2024 (DERIVED)	0,6	CPTPP!G6310
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6310
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6310
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6310
RCEP A	2022	2022	5	RCEPT-A!D6343
RCEP A	2023	2023	5	RCEPT-A!E6343
RCEP A	2024	2024	5	RCEPT-A!F6343
RCEP A	2025	2025	5	RCEPT-A!G6343
RCEP A	2026	2026	5	RCEPT-A!H6343
RCEP A	2027	2027	5	RCEPT-A!I6343
RCEP B	2022	2022	5	B!D6343
RCEP B	2023	2023	5	B!E6343
RCEP B	2024	2024	5	B!F6343
RCEP B	2025	2025	5	B!G6343
RCEP B	2026	2026	5	B!H6343
RCEP B	2027	2027	5	B!I6343
RCEP C	2022	2022	5	C!D6343
RCEP C	2023	2023	5	C!E6343
RCEP C	2024	2024	5	C!F6343
RCEP C	2025	2025	5	C!G6343
RCEP C	2026	2026	5	C!H6343
RCEP C	2027	2027	5	C!I6343

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	5	D!D6343
RCEP D	2023	2023	5	D!E6343
RCEP D	2024	2024	5	D!F6343
RCEP D	2025	2025	5	D!G6343
RCEP D	2026	2026	5	D!H6343
RCEP D	2027	2027	5	D!I6343
RCEP E	2022	2022	5	E!D6346
RCEP E	2023	2023	5	E!E6346
RCEP E	2024	2024	5	E!F6346
RCEP E	2025	2025	5	E!G6346
RCEP E	2026	2026	5	E!H6346
RCEP E	2027	2027	5	E!I6346
RCEP F	2022	2022	5	F!D6343
RCEP F	2023	2023	5	F!E6343
RCEP F	2024	2024	5	F!F6343
RCEP F	2025	2025	5	F!G6343
RCEP F	2026	2026	5	F!H6343
RCEP F	2027	2027	5	F!I6343
VIFTA	2024	2024	4,3	VI!F5862
VIFTA	2025	2025	3.6	VI!G5862
VIFTA	2026	2026	2.9	VI!H5862
VIFTA	2027	2027	2.1	VI!I5862

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	AANZFTA 5%, ACFTA 5%, AHKFTA 5%, AKFTA 5%, RCEP (Annex A) 5%, RCEP (Annex B) 5%, RCEP (Annex C) 5%, RCEP (Annex D) 5%, RCEP (Annex E) 5%, RCEP (Annex F) 5%, VKFTA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 4013.90 has 8 lines; 4013.90.19 is distinguished from its siblings by: Suitable for fitting to tyres of a width exceeding 450 mm.	4013.90.11 Suitable for fitting to tyres of a width not exceeding 450 mm; 4013.90.20 Of a kind used on motorcycles; 4013.90.31 Suitable for fitting to tyres of a width not exceeding 450 mm; 4013.90.39 Suitable for fitting to tyres of a width exceeding 450 mm; 4013.90.40 Of a kind used on aircraft; 4013.90.91 Suitable for fitting to tyres of a width not 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4013.90.19. 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 5% for 4013.90.19 was checked against BT2026 (cell BT2026!N6522), 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.