Vietnam Tariff Intelligence

HS 4013.90.39 detail

HS code	4013.90.39
Description	Inner tubes, of rubber / - Other: / - - Of a kind used on other vehicles of Chapter 87: / - - - Suitable for fitting to tyres of a width exceeding 450 mm
Unit	chiếc
Generated	18/11/2026 02:09:05
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/40139039/

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!K6526
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N6526
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6526
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
AKFTA	0(-LA, MY)	0% (except LA, MY)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex D)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	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
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 (*)
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!E6329
ATIGA	2022	2022	0	AT!E6284
ATIGA	2023	2023	0	AT!F6284
ATIGA	2024	2024	0	AT!G6284
ATIGA	2025	2025	0	AT!H6284
ATIGA	2026	2026	0	AT!I6284
ATIGA	2027	2027	0	AT!J6284
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6334
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6334
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6334

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6334
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6334
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6334
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6332
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6332
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6332
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6332
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6332
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6332
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6336
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H6290
AIFTA	30/12/2022	2022	*	AI!F6292
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6292
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6292
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6292
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6292
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6292
VKFTA	2022	2022	0	VK!E6312
VKFTA	2023	2023	0	VK!F6312
VKFTA	2024	2024	0	VK!G6312
VKFTA	2025	2025	0	VK!H6312
VKFTA	2026	2026	0	VK!I6312
VKFTA	2027	2027	0	VK!J6312
VCFTA	2022	2022	*	VC!D6365
VCFTA	2023	2023	*	VC!E6365
VCFTA	2024	2024	*	VC!F6365

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G6365
VCFTA	2026	2026	*	VC!H6365
VCFTA	2027	2027	*	VC!I6365
VN-EAEU	2022	2022	0	EAV!D6347
VN-EAEU	2023	2023	0	EAV!E6347
VN-EAEU	2024	2024	0	EAV!F6347
VN-EAEU	2025	2025	0	EAV!G6347
VN-EAEU	2026	2026	0	EAV!H6347
VN-EAEU	2027	2027	0	EAV!I6347
AHKFTA	2022	2022	10	AKH!D6355
AHKFTA	2023	2023	10	AKH!E6355
AHKFTA	2024	2024	10	AKH!F6355
AHKFTA	2025	2025	10	AKH!G6355
AHKFTA	2026	2026	10	AKH!H6355
AHKFTA	2027	2027	10	AKH!I6355
EVFTA	2022	2022	7,2	EV-NK!D6348
EVFTA	2023	2023	6,3	EV-NK!E6348
EVFTA	2024	2024	5,4	EV-NK!F6348
EVFTA	2025	2025	4,5	EV-NK!G6348
EVFTA	2026	2026	3,6	EV-NK!H6348
EVFTA	2027	2027	2,7	EV-NK!I6348
UKVFTA	2022	2022	7,2	UKV!D6350
UKVFTA	2023	2023	6,3	UKV!E6350
UKVFTA	2024	2024	5,4	UKV!F6350
UKVFTA	2025	2025	4,5	UKV!G6350
UKVFTA	2026	2026	3,6	UKV!H6350

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	2,7	UKV!I6350
CPTPP	(I)	2021 (DERIVED)	2,5	CPTPP!D6314
CPTPP	(II)	2022 (DERIVED)	1,8	CPTPP!E6314
CPTPP	(III)	2023 (DERIVED)	1,2	CPTPP!F6314
CPTPP	(IV)	2024 (DERIVED)	0,6	CPTPP!G6314
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6314
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6314
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6314
RCEP A	2022	2022	10	RCEPT-A!D6347
RCEP A	2023	2023	10	RCEPT-A!E6347
RCEP A	2024	2024	10	RCEPT-A!F6347
RCEP A	2025	2025	10	RCEPT-A!G6347
RCEP A	2026	2026	10	RCEPT-A!H6347
RCEP A	2027	2027	10	RCEPT-A!I6347
RCEP B	2022	2022	10	B!D6347
RCEP B	2023	2023	10	B!E6347
RCEP B	2024	2024	10	B!F6347
RCEP B	2025	2025	10	B!G6347
RCEP B	2026	2026	10	B!H6347
RCEP B	2027	2027	10	B!I6347
RCEP C	2022	2022	10	C!D6347
RCEP C	2023	2023	10	C!E6347
RCEP C	2024	2024	10	C!F6347
RCEP C	2025	2025	10	C!G6347
RCEP C	2026	2026	10	C!H6347
RCEP C	2027	2027	10	C!I6347

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	10	D!D6347
RCEP D	2023	2023	10	D!E6347
RCEP D	2024	2024	10	D!F6347
RCEP D	2025	2025	10	D!G6347
RCEP D	2026	2026	10	D!H6347
RCEP D	2027	2027	10	D!I6347
RCEP E	2022	2022	10	E!D6350
RCEP E	2023	2023	10	E!E6350
RCEP E	2024	2024	10	E!F6350
RCEP E	2025	2025	10	E!G6350
RCEP E	2026	2026	10	E!H6350
RCEP E	2027	2027	10	E!I6350
RCEP F	2022	2022	10	F!D6347
RCEP F	2023	2023	10	F!E6347
RCEP F	2024	2024	10	F!F6347
RCEP F	2025	2025	10	F!G6347
RCEP F	2026	2026	10	F!H6347
RCEP F	2027	2027	10	F!I6347
VIFTA	2024	2024	*	VI!F5866
VIFTA	2025	2025	*	VI!G5866
VIFTA	2026	2026	*	VI!H5866
VIFTA	2027	2027	*	VI!I5866

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	AHKFTA 10%, RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex C) 10%, RCEP (Annex D) 10%, RCEP (Annex E) 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 4013.90 has 8 lines; 4013.90.39 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; 4013.90.19 Suitable for fitting to tyres of a width 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; 4013.90.40 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
HS-005	BLUE	Chapter 98 equivalent exists	4013.90.39 corresponds to Chapter 98 code 9849.14.39 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Phù hợp lắp 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 4013.90.39. 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 4013.90.39 was checked against BT2026 (cell BT2026!N6526), 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.