Vietnam Tariff Intelligence

HS 4011.10.00 detail

HS code	4011.10.00
Description	New pneumatic tyres, of rubber. / - Of a kind used on motor cars (including station wagons and racing cars)
Unit	chiếc
Generated	11/11/2026 12:23:43
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/40111000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6443
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N6443
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6443
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
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	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
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 C)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AKFTA	32	32%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E6238
ATIGA	2022	2022	0	AT!E6199
ATIGA	2023	2023	0	AT!F6199
ATIGA	2024	2024	0	AT!G6199
ATIGA	2025	2025	0	AT!H6199
ATIGA	2026	2026	0	AT!I6199
ATIGA	2027	2027	0	AT!J6199
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E6243
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F6243
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G6243

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H6243
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I6243
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J6243
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6241
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6241
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6241
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6241
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6241
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6241
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		32	AK!F6249
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H6205
AIFTA	30/12/2022	2022	*	AI!F6201
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6201
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6201
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6201
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6201
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6201
VKFTA	2022	2022	25	VK!E6225
VKFTA	2023	2023	25	VK!F6225
VKFTA	2024	2024	25	VK!G6225
VKFTA	2025	2025	25	VK!H6225
VKFTA	2026	2026	25	VK!I6225
VKFTA	2027	2027	25	VK!J6225
VCFTA	2022	2022	10	VC!D6267
VCFTA	2023	2023	8	VC!E6267
VCFTA	2024	2024	5	VC!F6267

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G6267
VCFTA	2026	2026	5	VC!H6267
VCFTA	2027	2027	5	VC!I6267
VN-EAEU	2022	2022	0	EAV!D6252
VN-EAEU	2023	2023	0	EAV!E6252
VN-EAEU	2024	2024	0	EAV!F6252
VN-EAEU	2025	2025	0	EAV!G6252
VN-EAEU	2026	2026	0	EAV!H6252
VN-EAEU	2027	2027	0	EAV!I6252
AHKFTA	2022	2022	*	AKH!D6255
AHKFTA	2023	2023	*	AKH!E6255
AHKFTA	2024	2024	*	AKH!F6255
AHKFTA	2025	2025	*	AKH!G6255
AHKFTA	2026	2026	*	AKH!H6255
AHKFTA	2027	2027	*	AKH!I6255
EVFTA	2022	2022	15,6	EV-NK!D6240
EVFTA	2023	2023	12,5	EV-NK!E6240
EVFTA	2024	2024	9,3	EV-NK!F6240
EVFTA	2025	2025	6,2	EV-NK!G6240
EVFTA	2026	2026	3,1	EV-NK!H6240
EVFTA	2027	2027	0	EV-NK!I6240
UKVFTA	2022	2022	15,6	UKV!D6242
UKVFTA	2023	2023	12,5	UKV!E6242
UKVFTA	2024	2024	9,3	UKV!F6242
UKVFTA	2025	2025	6,2	UKV!G6242
UKVFTA	2026	2026	3,1	UKV!H6242

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6242
CPTPP	(I)	2021 (DERIVED)	15,9	CPTPP!D6227
CPTPP	(II)	2022 (DERIVED)	13,6	CPTPP!E6227
CPTPP	(III)	2023 (DERIVED)	11,3	CPTPP!F6227
CPTPP	(IV)	2024 (DERIVED)	9	CPTPP!G6227
CPTPP	(V)	2025 (DERIVED)	6,8	CPTPP!H6227
CPTPP	(VI)	2026 (DERIVED)	4,5	CPTPP!I6227
CPTPP	(VII)	2027 (DERIVED)	2,2	CPTPP!J6227
RCEP A	2022	2022	25	RCEPT-A!D6245
RCEP A	2023	2023	25	RCEPT-A!E6245
RCEP A	2024	2024	25	RCEPT-A!F6245
RCEP A	2025	2025	25	RCEPT-A!G6245
RCEP A	2026	2026	25	RCEPT-A!H6245
RCEP A	2027	2027	25	RCEPT-A!I6245
RCEP B	2022	2022	25	B!D6245
RCEP B	2023	2023	25	B!E6245
RCEP B	2024	2024	25	B!F6245
RCEP B	2025	2025	25	B!G6245
RCEP B	2026	2026	25	B!H6245
RCEP B	2027	2027	25	B!I6245
RCEP C	2022	2022	25	C!D6245
RCEP C	2023	2023	25	C!E6245
RCEP C	2024	2024	25	C!F6245
RCEP C	2025	2025	25	C!G6245
RCEP C	2026	2026	25	C!H6245
RCEP C	2027	2027	25	C!I6245

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	*	D!D6245
RCEP D	2023	2023	*	D!E6245
RCEP D	2024	2024	*	D!F6245
RCEP D	2025	2025	*	D!G6245
RCEP D	2026	2026	*	D!H6245
RCEP D	2027	2027	*	D!I6245
RCEP E	2022	2022	*	E!D6248
RCEP E	2023	2023	*	E!E6248
RCEP E	2024	2024	*	E!F6248
RCEP E	2025	2025	*	E!G6248
RCEP E	2026	2026	*	E!H6248
RCEP E	2027	2027	*	E!I6248
RCEP F	2022	2022	25	F!D6245
RCEP F	2023	2023	25	F!E6245
RCEP F	2024	2024	25	F!F6245
RCEP F	2025	2025	25	F!G6245
RCEP F	2026	2026	25	F!H6245
RCEP F	2027	2027	25	F!I6245
VIFTA	2024	2024	21.4	VI!F5781
VIFTA	2025	2025	17.9	VI!G5781
VIFTA	2026	2026	14.3	VI!H5781
VIFTA	2027	2027	10.7	VI!I5781

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 C) 25%, RCEP (Annex F) 25%, VKFTA 25%, AKFTA 32%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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	4011.10.00 corresponds to Chapter 98 code 9849.12.10 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - Loại sử dụng cho ô tô con (motor car) (kể cả loại ô tô chở người có khoang chở hành lý chung (station wagons) và ô tô đua)	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 4011.10.00. 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 25% for 4011.10.00 was checked against BT2026 (cell BT2026!N6443), 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.