

# HS 4011.20.90 detail

|                     |                                                                                                                 |
|---------------------|-----------------------------------------------------------------------------------------------------------------|
| HS code             | 4011.20.90                                                                                                      |
| Description         | New pneumatic tyres, of rubber. / - Of a kind used on buses or lorries: / - - Other                             |
| Unit                | chiếc                                                                                                           |
| Generated           | 01/11/2026 01:48:17                                                                                             |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/40112090/">https://mail.vietnamtariff.com/hs-code/40112090/</a> |

## 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!K6450 |
| Preferential (MFN)   | 10           | 10%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N6450 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6450 |
| 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<br>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 |
| 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 |
| VCFTA          | 5            | 5%      | Consolidated BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| AKFTA          | 8            | 8%      | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| 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 (*) |
| 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) |      | 5            | AC!E6245 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E6206 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F6206 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G6206 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H6206 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I6206 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J6206 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | *            | AJ!E6250 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | *            | AJ!F6250 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | *            | AJ!G6250   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | *            | AJ!H6250   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | *            | AJ!I6250   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | *            | AJ!J6250   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | *            | VJ!E6248   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | *            | VJ!F6248   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | *            | VJ!G6248   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | *            | VJ!H6248   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | *            | VJ!I6248   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | *            | VJ!J6248   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 8            | AK!F6256   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5            | AANZ!H6212 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F6208   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G6208   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H6208   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I6208   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J6208   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K6208   |
| VKFTA   | 2022                                   | 2022 | 2            | VK!E6232   |
| VKFTA   | 2023                                   | 2023 | 1            | VK!F6232   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G6232   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H6232   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I6232   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J6232   |
| VCFTA   | 2022                                   | 2022 | 10           | VC!D6274   |
| VCFTA   | 2023                                   | 2023 | 10           | VC!E6274   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2024   | 2024 | 5            | VC!F6274    |
| VCFTA   | 2025   | 2025 | 5            | VC!G6274    |
| VCFTA   | 2026   | 2026 | 5            | VC!H6274    |
| VCFTA   | 2027   | 2027 | 5            | VC!I6274    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D6259   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E6259   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F6259   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G6259   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H6259   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I6259   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D6262   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E6262   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F6262   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G6262   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H6262   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I6262   |
| EVFTA   | 2022   | 2022 | 7,2          | EV-NK!D6247 |
| EVFTA   | 2023   | 2023 | 6,3          | EV-NK!E6247 |
| EVFTA   | 2024   | 2024 | 5,4          | EV-NK!F6247 |
| EVFTA   | 2025   | 2025 | 4,5          | EV-NK!G6247 |
| EVFTA   | 2026   | 2026 | 3,6          | EV-NK!H6247 |
| EVFTA   | 2027   | 2027 | 2,7          | EV-NK!I6247 |
| UKVFTA  | 2022   | 2022 | 7,2          | UKV!D6249   |
| UKVFTA  | 2023   | 2023 | 6,3          | UKV!E6249   |
| UKVFTA  | 2024   | 2024 | 5,4          | UKV!F6249   |
| UKVFTA  | 2025   | 2025 | 4,5          | UKV!G6249   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2026   | 2026           | 3,6          | UKV!H6249     |
| UKVFTA | 2027   | 2027           | 2,7          | UKV!I6249     |
| CPTPP  | (I)    | 2021 (DERIVED) | 5            | CPTPP!D6234   |
| CPTPP  | (II)   | 2022 (DERIVED) | 3,7          | CPTPP!E6234   |
| CPTPP  | (III)  | 2023 (DERIVED) | 2,5          | CPTPP!F6234   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 1,2          | CPTPP!G6234   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H6234   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I6234   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J6234   |
| RCEP A | 2022   | 2022           | 10           | RCEPT-A!D6252 |
| RCEP A | 2023   | 2023           | 10           | RCEPT-A!E6252 |
| RCEP A | 2024   | 2024           | 10           | RCEPT-A!F6252 |
| RCEP A | 2025   | 2025           | 10           | RCEPT-A!G6252 |
| RCEP A | 2026   | 2026           | 10           | RCEPT-A!H6252 |
| RCEP A | 2027   | 2027           | 10           | RCEPT-A!I6252 |
| RCEP B | 2022   | 2022           | 10           | B!D6252       |
| RCEP B | 2023   | 2023           | 10           | B!E6252       |
| RCEP B | 2024   | 2024           | 10           | B!F6252       |
| RCEP B | 2025   | 2025           | 10           | B!G6252       |
| RCEP B | 2026   | 2026           | 10           | B!H6252       |
| RCEP B | 2027   | 2027           | 10           | B!I6252       |
| RCEP C | 2022   | 2022           | 10           | C!D6252       |
| RCEP C | 2023   | 2023           | 10           | C!E6252       |
| RCEP C | 2024   | 2024           | 10           | C!F6252       |
| RCEP C | 2025   | 2025           | 10           | C!G6252       |
| RCEP C | 2026   | 2026           | 10           | C!H6252       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP C | 2027   | 2027 | 10           | C!I6252  |
| RCEP D | 2022   | 2022 | *            | D!D6252  |
| RCEP D | 2023   | 2023 | *            | D!E6252  |
| RCEP D | 2024   | 2024 | *            | D!F6252  |
| RCEP D | 2025   | 2025 | *            | D!G6252  |
| RCEP D | 2026   | 2026 | *            | D!H6252  |
| RCEP D | 2027   | 2027 | *            | D!I6252  |
| RCEP E | 2022   | 2022 | *            | E!D6255  |
| RCEP E | 2023   | 2023 | *            | E!E6255  |
| RCEP E | 2024   | 2024 | *            | E!F6255  |
| RCEP E | 2025   | 2025 | *            | E!G6255  |
| RCEP E | 2026   | 2026 | *            | E!H6255  |
| RCEP E | 2027   | 2027 | *            | E!I6255  |
| RCEP F | 2022   | 2022 | 10           | F!D6252  |
| RCEP F | 2023   | 2023 | 10           | F!E6252  |
| RCEP F | 2024   | 2024 | 10           | F!F6252  |
| RCEP F | 2025   | 2025 | 10           | F!G6252  |
| RCEP F | 2026   | 2026 | 10           | F!H6252  |
| RCEP F | 2027   | 2027 | 10           | F!I6252  |
| VIFTA  | 2024   | 2024 | *            | VI!F5788 |
| VIFTA  | 2025   | 2025 | *            | VI!G5788 |
| VIFTA  | 2026   | 2026 | *            | VI!H5788 |
| VIFTA  | 2027   | 2027 | *            | VI!I5788 |

### 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 ATKTK 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-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 4011.20 has 5 lines; 4011.20.90 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; 4011.20.19 Other | 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                               | 4011.20.90 corresponds to Chapter 98 code 9849.12.19 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - - Loại khác | 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 4011.20.90. 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 4011.20.90 was checked against BT2026 (cell BT2026!N6450), 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.