Vietnam Tariff Intelligence

HS 4011.90.10 detail

HS code	4011.90.10
Description	New pneumatic tyres, of rubber. / - Other: / - - Of a kind used on vehicles of Chapter 87
Unit	chiếc
Generated	03/11/2026 12:40:05
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/40119010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6464
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N6464
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6464
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
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-ID)	0% (except ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	0(-LA, MM)	0% (except LA, MM)	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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20/2	20 / 2 (several rates)	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Needs interpretation
AIFTA	0/*	0 / * (several rates)	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Needs interpretation
AJCEP	5/20	5 / 20 (several rates)	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Needs interpretation
EVFTA	0/7,2	0 / 7,2 (several rates)	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Needs interpretation
RCEP (Annex A)	5/10	5 / 10 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex B)	5/10	5 / 10 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex C)	5/10	5 / 10 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex D)	5,5/10,9	5,5 / 10,9 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex E)	5/10	5 / 10 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex F)	5/10	5 / 10 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
UKVFTA	0/7,2	0 / 7,2 (several rates)	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Needs interpretation
VCFTA	0/1	0 / 1 (several rates)	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Needs interpretation
VJEPA	0/0	0 / 0 (several rates)	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Needs interpretation
VN-EAEU	0/0	0 / 0 (several rates)	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Needs interpretation
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6265
ATIGA	2022	2022	0	AT!E6220
ATIGA	2023	2023	0	AT!F6220
ATIGA	2024	2024	0	AT!G6220
ATIGA	2025	2025	0	AT!H6220
ATIGA	2026	2026	0	AT!I6220
ATIGA	2027	2027	0	AT!J6220
AJCEP	30/12/2022 - 31/3/2023	2022		AJ!6268
AJCEP	01/4/2023 - 31/3/2024	2023		AJ!6268
AJCEP	01/4/2024 - 31/3/2025	2024		AJ!6268

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025		AJ!6268
AJCEP	01/4/2026 - 31/3/2027	2026		AJ!6268
AJCEP	01/4/2027 - 31/3/2028	2027		AJ!6268
VJEPA	30/12/2022 - 31/3/2023	2022		VJ!6266
VJEPA	01/4/2023 - 31/3/2024	2023		VJ!6266
VJEPA	01/4/2024 - 31/3/2025	2024		VJ!6266
VJEPA	01/4/2025 - 31/3/2026	2025		VJ!6266
VJEPA	01/4/2026 - 31/3/2027	2026		VJ!6266
VJEPA	01/4/2027 - 31/3/2028	2027		VJ!6266
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6270
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6226
AIFTA	30/12/2022	2022		AI!6222
AIFTA	31/12/2022 - 30/12/2023	2023		AI!6222
AIFTA	31/12/2023 - 30/12/2024	2024		AI!6222
AIFTA	31/12/2024 - 31/12/2025	2025		AI!6222
AIFTA	01/01/2026 - 31/12/2026	2026		AI!6222
AIFTA	01/01/2027 - 31/12/2027	2027		AI!6222
VKFTA	2022	2022	0	VK!E6246
VKFTA	2023	2023	0	VK!F6246
VKFTA	2024	2024	0	VK!G6246
VKFTA	2025	2025	0	VK!H6246
VKFTA	2026	2026	0	VK!I6246
VKFTA	2027	2027	0	VK!J6246
VCFTA	2022	2022		VC!6299
VCFTA	2023	2023		VC!6299
VCFTA	2024	2024		VC!6299

FTA	Period	Year	Source value	Source
VCFTA	2025	2025		VC!6299
VCFTA	2026	2026		VC!6299
VCFTA	2027	2027		VC!6299
VN-EAEU	2022	2022		EAV!6279
VN-EAEU	2023	2023		EAV!6279
VN-EAEU	2024	2024		EAV!6279
VN-EAEU	2025	2025		EAV!6279
VN-EAEU	2026	2026		EAV!6279
VN-EAEU	2027	2027		EAV!6279
AHKFTA	2022	2022		AKH!6287
AHKFTA	2023	2023		AKH!6287
AHKFTA	2024	2024		AKH!6287
AHKFTA	2025	2025		AKH!6287
AHKFTA	2026	2026		AKH!6287
AHKFTA	2027	2027		AKH!6287
EVFTA	2022	2022		EV-NK!6276
EVFTA	2023	2023		EV-NK!6276
EVFTA	2024	2024		EV-NK!6276
EVFTA	2025	2025		EV-NK!6276
EVFTA	2026	2026		EV-NK!6276
EVFTA	2027	2027		EV-NK!6276
UKVFTA	2022	2022		UKV!6278
UKVFTA	2023	2023		UKV!6278
UKVFTA	2024	2024		UKV!6278
UKVFTA	2025	2025		UKV!6278
UKVFTA	2026	2026		UKV!6278

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027		UKV!6278
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6248
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6248
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6248
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6248
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6248
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6248
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6248
RCEP A	2022	2022		RCEPT-A!6277
RCEP A	2023	2023		RCEPT-A!6277
RCEP A	2024	2024		RCEPT-A!6277
RCEP A	2025	2025		RCEPT-A!6277
RCEP A	2026	2026		RCEPT-A!6277
RCEP A	2027	2027		RCEPT-A!6277
RCEP B	2022	2022		B!6277
RCEP B	2023	2023		B!6277
RCEP B	2024	2024		B!6277
RCEP B	2025	2025		B!6277
RCEP B	2026	2026		B!6277
RCEP B	2027	2027		B!6277
RCEP C	2022	2022		C!6277
RCEP C	2023	2023		C!6277
RCEP C	2024	2024		C!6277
RCEP C	2025	2025		C!6277
RCEP C	2026	2026		C!6277
RCEP C	2027	2027		C!6277

FTA	Period	Year	Source value	Source
RCEP D	2022	2022		D!6277
RCEP D	2023	2023		D!6277
RCEP D	2024	2024		D!6277
RCEP D	2025	2025		D!6277
RCEP D	2026	2026		D!6277
RCEP D	2027	2027		D!6277
RCEP E	2022	2022		E!6280
RCEP E	2023	2023		E!6280
RCEP E	2024	2024		E!6280
RCEP E	2025	2025		E!6280
RCEP E	2026	2026		E!6280
RCEP E	2027	2027		E!6280
RCEP F	2022	2022		F!6277
RCEP F	2023	2023		F!6277
RCEP F	2024	2024		F!6277
RCEP F	2025	2025		F!6277
RCEP F	2026	2026		F!6277
RCEP F	2027	2027		F!6277
VIFTA	2024	2024	0	VI!F5804
VIFTA	2025	2025	0	VI!G5804
VIFTA	2026	2026	0	VI!H5804
VIFTA	2027	2027	0	VI!I5804

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4011.90 has 3 lines; 4011.90.10 is distinguished from its siblings by: Of a kind used on vehicles of Chapter 87.	4011.90.20 Of a kind used on machinery of heading 84.29 or 84.30; 4011.90.90 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	4011.90.10 corresponds to Chapter 98 code 9849.12.90 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Loại dùng cho xe thuộc Chương 87	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 4011.90.10. 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 20% for 4011.90.10 was checked against BT2026 (cell BT2026!N6464), 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.