Vietnam Tariff Intelligence

HS 4013.20.00 detail

HS code	4013.20.00
Description	Inner tubes, of rubber / - Of a kind used on bicycles
Unit	chiếc
Generated	05/11/2026 19:13:50
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/40132000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6518
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N6518
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6518
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
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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
CPTPP	6,3; M: 9,5	6.3% · M: 9.5%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	12,7	12.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	12,7	12.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	35	35%	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 E)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	35	35%	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
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 (*)
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!E6321
ATIGA	2022	2022	0	AT!E6276
ATIGA	2023	2023	0	AT!F6276
ATIGA	2024	2024	0	AT!G6276
ATIGA	2025	2025	0	AT!H6276
ATIGA	2026	2026	0	AT!I6276
ATIGA	2027	2027	0	AT!J6276
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6326
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6326
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6326

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6326
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6326
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6326
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E6324
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F6324
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6324
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6324
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6324
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6324
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F6328
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H6282
AIFTA	30/12/2022	2022	*	AI!F6284
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6284
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6284
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6284
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6284
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6284
VKFTA	2022	2022	5	VK!E6304
VKFTA	2023	2023	5	VK!F6304
VKFTA	2024	2024	5	VK!G6304
VKFTA	2025	2025	5	VK!H6304
VKFTA	2026	2026	5	VK!I6304
VKFTA	2027	2027	5	VK!J6304
VCFTA	2022	2022	*	VC!D6357
VCFTA	2023	2023	*	VC!E6357
VCFTA	2024	2024	*	VC!F6357

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G6357
VCFTA	2026	2026	*	VC!H6357
VCFTA	2027	2027	*	VC!I6357
VN-EAEU	2022	2022	0	EAV!D6339
VN-EAEU	2023	2023	0	EAV!E6339
VN-EAEU	2024	2024	0	EAV!F6339
VN-EAEU	2025	2025	0	EAV!G6339
VN-EAEU	2026	2026	0	EAV!H6339
VN-EAEU	2027	2027	0	EAV!I6339
AHKFTA	2022	2022	*	AKH!D6347
AHKFTA	2023	2023	*	AKH!E6347
AHKFTA	2024	2024	*	AKH!F6347
AHKFTA	2025	2025	*	AKH!G6347
AHKFTA	2026	2026	*	AKH!H6347
AHKFTA	2027	2027	*	AKH!I6347
EVFTA	2022	2022	25,4	EV-NK!D6340
EVFTA	2023	2023	22,2	EV-NK!E6340
EVFTA	2024	2024	19	EV-NK!F6340
EVFTA	2025	2025	15,9	EV-NK!G6340
EVFTA	2026	2026	12,7	EV-NK!H6340
EVFTA	2027	2027	9,5	EV-NK!I6340
UKVFTA	2022	2022	25,4	UKV!D6342
UKVFTA	2023	2023	22,2	UKV!E6342
UKVFTA	2024	2024	19	UKV!F6342
UKVFTA	2025	2025	15,9	UKV!G6342
UKVFTA	2026	2026	12,7	UKV!H6342

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	9,5	UKV!I6342
CPTPP	(I)	2021 (DERIVED)	22,2	CPTPP!D6306
CPTPP	(II)	2022 (DERIVED)	19	CPTPP!E6306
CPTPP	(III)	2023 (DERIVED)	15,9	CPTPP!F6306
CPTPP	(IV)	2024 (DERIVED)	12,7	CPTPP!G6306
CPTPP	(V)	2025 (DERIVED)	9,5	CPTPP!H6306
CPTPP	(VI)	2026 (DERIVED)	6,3	CPTPP!I6306
CPTPP	(VII)	2027 (DERIVED)	3,1	CPTPP!J6306
RCEP A	2022	2022	35	RCEPT-A!D6339
RCEP A	2023	2023	35	RCEPT-A!E6339
RCEP A	2024	2024	35	RCEPT-A!F6339
RCEP A	2025	2025	35	RCEPT-A!G6339
RCEP A	2026	2026	35	RCEPT-A!H6339
RCEP A	2027	2027	35	RCEPT-A!I6339
RCEP B	2022	2022	35	B!D6339
RCEP B	2023	2023	35	B!E6339
RCEP B	2024	2024	35	B!F6339
RCEP B	2025	2025	35	B!G6339
RCEP B	2026	2026	35	B!H6339
RCEP B	2027	2027	35	B!I6339
RCEP C	2022	2022	35	C!D6339
RCEP C	2023	2023	35	C!E6339
RCEP C	2024	2024	35	C!F6339
RCEP C	2025	2025	35	C!G6339
RCEP C	2026	2026	35	C!H6339
RCEP C	2027	2027	35	C!I6339

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	35	D!D6339
RCEP D	2023	2023	35	D!E6339
RCEP D	2024	2024	35	D!F6339
RCEP D	2025	2025	35	D!G6339
RCEP D	2026	2026	35	D!H6339
RCEP D	2027	2027	35	D!I6339
RCEP E	2022	2022	35	E!D6342
RCEP E	2023	2023	35	E!E6342
RCEP E	2024	2024	35	E!F6342
RCEP E	2025	2025	35	E!G6342
RCEP E	2026	2026	35	E!H6342
RCEP E	2027	2027	35	E!I6342
RCEP F	2022	2022	35	F!D6339
RCEP F	2023	2023	35	F!E6339
RCEP F	2024	2024	35	F!F6339
RCEP F	2025	2025	35	F!G6339
RCEP F	2026	2026	35	F!H6339
RCEP F	2027	2027	35	F!I6339
VIFTA	2024	2024	*	VI!F5858
VIFTA	2025	2025	*	VI!G5858
VIFTA	2026	2026	*	VI!H5858
VIFTA	2027	2027	*	VI!I5858

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-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "6,3; M: 9,5" has a general 6.3% and an "M:" 9.5% 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 "6,3; M: 9,5", the FTA schedule for period (VI) shows "6,3".		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) 35%, RCEP (Annex B) 35%, RCEP (Annex C) 35%, RCEP (Annex D) 35%, RCEP (Annex E) 35%, RCEP (Annex F) 35%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving.	MFN 35%		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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4013.20.00. 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 35% for 4013.20.00 was checked against BT2026 (cell BT2026!N6518), 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.