Vietnam Tariff Intelligence

HS 4012.90.72 detail

HS code	4012.90.72
Description	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber / - Other: / - - Replaceable tyre treads: / - - - Of a width exceeding 450 mm
Unit	kg/chiếc
Generated	09/11/2026 01:02:50
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/40129072/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6507
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N6507
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6507
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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
CPTPP	0,9; M: 1,3	0.9% · M: 1.3%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-LAO	5	5%	Consolidated BT2026		S	206/2025/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
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
ACFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Not eligible (*)
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 (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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 (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AC!E6309
ATIGA	2022	2022	*	AT!E6264
ATIGA	2023	2023	*	AT!F6264
ATIGA	2024	2024	*	AT!G6264
ATIGA	2025	2025	*	AT!H6264
ATIGA	2026	2026	*	AT!I6264
ATIGA	2027	2027	*	AT!J6264
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E6314
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F6314

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G6314
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H6314
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I6314
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J6314
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E6312
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F6312
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G6312
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H6312
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I6312
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J6312
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F6316
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H6270
AIFTA	30/12/2022	2022	*	AI!F6272
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6272
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6272
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6272
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6272
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6272
VKFTA	2022	2022	0	VK!E6292
VKFTA	2023	2023	0	VK!F6292
VKFTA	2024	2024	0	VK!G6292
VKFTA	2025	2025	0	VK!H6292
VKFTA	2026	2026	0	VK!I6292
VKFTA	2027	2027	0	VK!J6292
VCFTA	2022	2022	*	VC!D6345
VCFTA	2023	2023	*	VC!E6345

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F6345
VCFTA	2025	2025	*	VC!G6345
VCFTA	2026	2026	*	VC!H6345
VCFTA	2027	2027	*	VC!I6345
VN-EAEU	2022	2022	0	EAV!D6327
VN-EAEU	2023	2023	0	EAV!E6327
VN-EAEU	2024	2024	0	EAV!F6327
VN-EAEU	2025	2025	0	EAV!G6327
VN-EAEU	2026	2026	0	EAV!H6327
VN-EAEU	2027	2027	0	EAV!I6327
AHKFTA	2022	2022	*	AKH!D6335
AHKFTA	2023	2023	*	AKH!E6335
AHKFTA	2024	2024	*	AKH!F6335
AHKFTA	2025	2025	*	AKH!G6335
AHKFTA	2026	2026	*	AKH!H6335
AHKFTA	2027	2027	*	AKH!I6335
EVFTA	2022	2022	3,6	EV-NK!D6328
EVFTA	2023	2023	3,1	EV-NK!E6328
EVFTA	2024	2024	2,7	EV-NK!F6328
EVFTA	2025	2025	2,2	EV-NK!G6328
EVFTA	2026	2026	1,8	EV-NK!H6328
EVFTA	2027	2027	1,3	EV-NK!I6328
UKVFTA	2022	2022	3,6	UKV!D6330
UKVFTA	2023	2023	3,1	UKV!E6330
UKVFTA	2024	2024	2,7	UKV!F6330
UKVFTA	2025	2025	2,2	UKV!G6330

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	1,8	UKV!H6330
UKVFTA	2027	2027	1,3	UKV!I6330
CPTPP	(I)	2021 (DERIVED)	3,1	CPTPP!D6294
CPTPP	(II)	2022 (DERIVED)	2,7	CPTPP!E6294
CPTPP	(III)	2023 (DERIVED)	2,2	CPTPP!F6294
CPTPP	(IV)	2024 (DERIVED)	1,8	CPTPP!G6294
CPTPP	(V)	2025 (DERIVED)	1,3	CPTPP!H6294
CPTPP	(VI)	2026 (DERIVED)	0,9	CPTPP!I6294
CPTPP	(VII)	2027 (DERIVED)	0,4	CPTPP!J6294
RCEP A	2022	2022	*	RCEPT-A!D6327
RCEP A	2023	2023	*	RCEPT-A!E6327
RCEP A	2024	2024	*	RCEPT-A!F6327
RCEP A	2025	2025	*	RCEPT-A!G6327
RCEP A	2026	2026	*	RCEPT-A!H6327
RCEP A	2027	2027	*	RCEPT-A!I6327
RCEP B	2022	2022	*	B!D6327
RCEP B	2023	2023	*	B!E6327
RCEP B	2024	2024	*	B!F6327
RCEP B	2025	2025	*	B!G6327
RCEP B	2026	2026	*	B!H6327
RCEP B	2027	2027	*	B!I6327
RCEP C	2022	2022	*	C!D6327
RCEP C	2023	2023	*	C!E6327
RCEP C	2024	2024	*	C!F6327
RCEP C	2025	2025	*	C!G6327
RCEP C	2026	2026	*	C!H6327

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I6327
RCEP D	2022	2022	*	D!D6327
RCEP D	2023	2023	*	D!E6327
RCEP D	2024	2024	*	D!F6327
RCEP D	2025	2025	*	D!G6327
RCEP D	2026	2026	*	D!H6327
RCEP D	2027	2027	*	D!I6327
RCEP E	2022	2022	*	E!D6330
RCEP E	2023	2023	*	E!E6330
RCEP E	2024	2024	*	E!F6330
RCEP E	2025	2025	*	E!G6330
RCEP E	2026	2026	*	E!H6330
RCEP E	2027	2027	*	E!I6330
RCEP F	2022	2022	*	F!D6327
RCEP F	2023	2023	*	F!E6327
RCEP F	2024	2024	*	F!F6327
RCEP F	2025	2025	*	F!G6327
RCEP F	2026	2026	*	F!H6327
RCEP F	2027	2027	*	F!I6327
VIFTA	2024	2024	4,5	VI!F5847
VIFTA	2025	2025	4	VI!G5847
VIFTA	2026	2026	3.5	VI!H5847
VIFTA	2027	2027	3	VI!I5847

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 "0,9; M: 1,3" has a general 0.9% and an "M:" 1.3% 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 "0,9; M: 1,3", the FTA schedule for period (VI) shows "0,9".		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	VN-LAO 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 4012.90 has 9 lines; 4012.90.72 is distinguished from its siblings by: Of a width exceeding 450 mm.	4012.90.14 Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm; 4012.90.17 Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm; 4012.90.19 Other; 4012.90.21 Of a width not exceeding 450 mm; 4012.90.22 Of a width exceeding 450 mm; 4012.90.71 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
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4012.90.72 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4012.90.72	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 4012.90.72. 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 5% for 4012.90.72 was checked against BT2026 (cell BT2026!N6507), 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.