Vietnam Tariff Intelligence

Detalle del SA 4011.40.00

Código SA	4011.40.00
Descripción	New pneumatic tyres, of rubber. / - Of a kind used on motorcycles
Unidad	chiếc
Generado	08/11/2026 10:30:03
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/40114000/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	52.5	52,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6452
Preferencial (NMF)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N6452
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6452
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	4,3	4,3%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4,3	4,3%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
CPTPP	6,7; M: 10	6,7% · M: 10%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VCFTA	30	30%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	35	35%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	35	35%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	35	35%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
ACFTA	50	50%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)
AJCEP	*	* no elegible	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	No elegible (*)
RCEP (Anexo C)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
RCEP (Anexo D)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
RCEP (Anexo E)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
VJEPA	*	* no elegible	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	No elegible (*)
VIFTA	*	* no elegible	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AC!E6247
ATIGA	2022	2022	0	AT!E6208
ATIGA	2023	2023	0	AT!F6208
ATIGA	2024	2024	0	AT!G6208
ATIGA	2025	2025	0	AT!H6208
ATIGA	2026	2026	0	AT!I6208
ATIGA	2027	2027	0	AT!J6208
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E6252
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F6252

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G6252
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H6252
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I6252
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J6252
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E6250
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F6250
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G6250
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H6250
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I6250
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J6250
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F6258
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H6214
AIFTA	30/12/2022	2022	*	AI!F6210
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6210
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6210
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6210
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6210
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6210
VKFTA	2022	2022	5	VK!E6234
VKFTA	2023	2023	5	VK!F6234
VKFTA	2024	2024	5	VK!G6234
VKFTA	2025	2025	5	VK!H6234
VKFTA	2026	2026	5	VK!I6234
VKFTA	2027	2027	5	VK!J6234
VCFTA	2022	2022	38	VC!D6276
VCFTA	2023	2023	38	VC!E6276

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2024	2024	30	VC!F6276
VCFTA	2025	2025	30	VC!G6276
VCFTA	2026	2026	30	VC!H6276
VCFTA	2027	2027	30	VC!I6276
VN-EAEU	2022	2022	0	EAV!D6261
VN-EAEU	2023	2023	0	EAV!E6261
VN-EAEU	2024	2024	0	EAV!F6261
VN-EAEU	2025	2025	0	EAV!G6261
VN-EAEU	2026	2026	0	EAV!H6261
VN-EAEU	2027	2027	0	EAV!I6261
AHKFTA	2022	2022	*	AKH!D6264
AHKFTA	2023	2023	*	AKH!E6264
AHKFTA	2024	2024	*	AKH!F6264
AHKFTA	2025	2025	*	AKH!G6264
AHKFTA	2026	2026	*	AKH!H6264
AHKFTA	2027	2027	*	AKH!I6264
EVFTA	2022	2022	21,8	EV-NK!D6249
EVFTA	2023	2023	17,5	EV-NK!E6249
EVFTA	2024	2024	13,1	EV-NK!F6249
EVFTA	2025	2025	8,7	EV-NK!G6249
EVFTA	2026	2026	4,3	EV-NK!H6249
EVFTA	2027	2027	0	EV-NK!I6249
UKVFTA	2022	2022	21,8	UKV!D6251
UKVFTA	2023	2023	17,5	UKV!E6251
UKVFTA	2024	2024	13,1	UKV!F6251
UKVFTA	2025	2025	8,7	UKV!G6251

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2026	2026	4,3	UKV!H6251
UKVFTA	2027	2027	0	UKV!I6251
CPTPP	(I)	2021 (DERIVED)	23,5	CPTPP!D6236
CPTPP	(II)	2022 (DERIVED)	20,1	CPTPP!E6236
CPTPP	(III)	2023 (DERIVED)	16,8	CPTPP!F6236
CPTPP	(IV)	2024 (DERIVED)	13,4	CPTPP!G6236
CPTPP	(V)	2025 (DERIVED)	10	CPTPP!H6236
CPTPP	(VI)	2026 (DERIVED)	6,7	CPTPP!I6236
CPTPP	(VII)	2027 (DERIVED)	3,3	CPTPP!J6236
RCEP A	2022	2022	35	RCEPT-A!D6254
RCEP A	2023	2023	35	RCEPT-A!E6254
RCEP A	2024	2024	35	RCEPT-A!F6254
RCEP A	2025	2025	35	RCEPT-A!G6254
RCEP A	2026	2026	35	RCEPT-A!H6254
RCEP A	2027	2027	35	RCEPT-A!I6254
RCEP B	2022	2022	35	B!D6254
RCEP B	2023	2023	35	B!E6254
RCEP B	2024	2024	35	B!F6254
RCEP B	2025	2025	35	B!G6254
RCEP B	2026	2026	35	B!H6254
RCEP B	2027	2027	35	B!I6254
RCEP C	2022	2022	*	C!D6254
RCEP C	2023	2023	*	C!E6254
RCEP C	2024	2024	*	C!F6254
RCEP C	2025	2025	*	C!G6254
RCEP C	2026	2026	*	C!H6254

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2027	2027	*	C!I6254
RCEP D	2022	2022	*	D!D6254
RCEP D	2023	2023	*	D!E6254
RCEP D	2024	2024	*	D!F6254
RCEP D	2025	2025	*	D!G6254
RCEP D	2026	2026	*	D!H6254
RCEP D	2027	2027	*	D!I6254
RCEP E	2022	2022	*	E!D6257
RCEP E	2023	2023	*	E!E6257
RCEP E	2024	2024	*	E!F6257
RCEP E	2025	2025	*	E!G6257
RCEP E	2026	2026	*	E!H6257
RCEP E	2027	2027	*	E!I6257
RCEP F	2022	2022	35	F!D6254
RCEP F	2023	2023	35	F!E6254
RCEP F	2024	2024	35	F!F6254
RCEP F	2025	2025	35	F!G6254
RCEP F	2026	2026	35	F!H6254
RCEP F	2027	2027	35	F!I6254
VIFTA	2024	2024	*	VI!F5790
VIFTA	2025	2025	*	VI!G5790
VIFTA	2026	2026	*	VI!H5790
VIFTA	2027	2027	*	VI!I5790

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "6,7; M: 10" has a general 6,7% and an "M:" 10% 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.	No verificado – requiere comprobación
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "6,7; M: 10", the FTA schedule for period (VI) shows "6,7".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	No verificado – requiere comprobación
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Anexo A) 35%, RCEP (Anexo B) 35%, RCEP (Anexo F) 35%, ACFTA 50%: 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.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
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).	No verificado – requiere comprobación

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4011.40.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 35% for 4011.40.00 was checked against BT2026 (cell BT2026!N6452), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
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)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.