Vietnam Tariff Intelligence

HS 4011.40.00 detail

HS code	4011.40.00
Description	New pneumatic tyres, of rubber. / - Of a kind used on motorcycles
Unit	chiếc
Generated	09/11/2026 01:05:47
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://vietnamtariff.com/hs-code/40114000/

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!K6452
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N6452
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6452
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 BT2026	2026	D	126/2022/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
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	4,3	4.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4,3	4.3%	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
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	6,7; M: 10	6.7% · M: 10%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VCFTA	30	30%	Consolidated BT2026	2026	VC	112/2022/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 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
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 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 (*)
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)		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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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

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
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.	Not verified – check required
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.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 35%, RCEP (Annex B) 35%, RCEP (Annex 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.	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 4011.40.00. 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 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.	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.