Vietnam Tariff Intelligence

HS 4011.80.40 detail

HS code	4011.80.40
Description	New pneumatic tyres, of rubber. / - Of a kind used on construction, mining or industrial handling vehicles and machines: / - - Fitting a rim of a diameter exceeding 24 inch, other
Unit	chiếc
Generated	03/11/2026 22:06:29
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/40118040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6462
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N6462
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6462
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, MY)/0 (-ID)	0% (-ID, MY)/0 (-ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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-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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AJCEP	5/20	5 / 20 (several rates)	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Needs interpretation

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
EVFTA	2,5/7,2	2,5 / 7,2 (several rates)	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Needs interpretation
UKVFTA	2,5/7,2	2,5 / 7,2 (several rates)	Consolidated BT2026	2026	EUR.1	117/2022/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-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
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	16	16%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)			AC!6261
ATIGA	2022	2022	0	AT!E6218
ATIGA	2023	2023	0	AT!F6218
ATIGA	2024	2024	0	AT!G6218
ATIGA	2025	2025	0	AT!H6218
ATIGA	2026	2026	0	AT!I6218
ATIGA	2027	2027	0	AT!J6218
AJCEP	30/12/2022 - 31/3/2023	2022		AJ!6264
AJCEP	01/4/2023 - 31/3/2024	2023		AJ!6264
AJCEP	01/4/2024 - 31/3/2025	2024		AJ!6264

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025		AJ!6264
AJCEP	01/4/2026 - 31/3/2027	2026		AJ!6264
AJCEP	01/4/2027 - 31/3/2028	2027		AJ!6264
VJEPA	30/12/2022 - 31/3/2023	2022		VJ!6262
VJEPA	01/4/2023 - 31/3/2024	2023		VJ!6262
VJEPA	01/4/2024 - 31/3/2025	2024		VJ!6262
VJEPA	01/4/2025 - 31/3/2026	2025		VJ!6262
VJEPA	01/4/2026 - 31/3/2027	2026		VJ!6262
VJEPA	01/4/2027 - 31/3/2028	2027		VJ!6262
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6268
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6224
AIFTA	30/12/2022	2022	0	AI!F6220
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6220
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6220
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6220
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6220
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6220
VKFTA	2022	2022	0	VK!E6244
VKFTA	2023	2023	0	VK!F6244
VKFTA	2024	2024	0	VK!G6244
VKFTA	2025	2025	0	VK!H6244
VKFTA	2026	2026	0	VK!I6244
VKFTA	2027	2027	0	VK!J6244
VCFTA	2022	2022	20	VC!D6297
VCFTA	2023	2023	20	VC!E6297
VCFTA	2024	2024	16	VC!F6297

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	16	VC!G6297
VCFTA	2026	2026	16	VC!H6297
VCFTA	2027	2027	16	VC!I6297
VN-EAEU	2022	2022	0	EAV!D6277
VN-EAEU	2023	2023	0	EAV!E6277
VN-EAEU	2024	2024	0	EAV!F6277
VN-EAEU	2025	2025	0	EAV!G6277
VN-EAEU	2026	2026	0	EAV!H6277
VN-EAEU	2027	2027	0	EAV!I6277
AHKFTA	2022	2022	12	AKH!D6285
AHKFTA	2023	2023	8	AKH!E6285
AHKFTA	2024	2024	8	AKH!F6285
AHKFTA	2025	2025	4	AKH!G6285
AHKFTA	2026	2026	4	AKH!H6285
AHKFTA	2027	2027	0	AKH!I6285
EVFTA	2022	2022		EV-NK!6272
EVFTA	2023	2023		EV-NK!6272
EVFTA	2024	2024		EV-NK!6272
EVFTA	2025	2025		EV-NK!6272
EVFTA	2026	2026		EV-NK!6272
EVFTA	2027	2027		EV-NK!6272
UKVFTA	2022	2022		UKV!6274
UKVFTA	2023	2023		UKV!6274
UKVFTA	2024	2024		UKV!6274
UKVFTA	2025	2025		UKV!6274
UKVFTA	2026	2026		UKV!6274

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027		UKV!6274
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6246
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6246
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6246
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6246
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6246
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6246
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6246
RCEP A	2022	2022	18	RCEPT-A!D6275
RCEP A	2023	2023	16	RCEPT-A!E6275
RCEP A	2024	2024	14	RCEPT-A!F6275
RCEP A	2025	2025	12	RCEPT-A!G6275
RCEP A	2026	2026	10	RCEPT-A!H6275
RCEP A	2027	2027	8	RCEPT-A!I6275
RCEP B	2022	2022	18	B!D6275
RCEP B	2023	2023	16	B!E6275
RCEP B	2024	2024	14	B!F6275
RCEP B	2025	2025	12	B!G6275
RCEP B	2026	2026	10	B!H6275
RCEP B	2027	2027	8	B!I6275
RCEP C	2022	2022	18	C!D6275
RCEP C	2023	2023	16	C!E6275
RCEP C	2024	2024	14	C!F6275
RCEP C	2025	2025	12	C!G6275
RCEP C	2026	2026	10	C!H6275
RCEP C	2027	2027	8	C!I6275

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D6275
RCEP D	2023	2023	16,4	D!E6275
RCEP D	2024	2024	14,5	D!F6275
RCEP D	2025	2025	12,7	D!G6275
RCEP D	2026	2026	10,9	D!H6275
RCEP D	2027	2027	9,1	D!I6275
RCEP E	2022	2022	18	E!D6278
RCEP E	2023	2023	16	E!E6278
RCEP E	2024	2024	14	E!F6278
RCEP E	2025	2025	12	E!G6278
RCEP E	2026	2026	10	E!H6278
RCEP E	2027	2027	8	E!I6278
RCEP F	2022	2022	18	F!D6275
RCEP F	2023	2023	16	F!E6275
RCEP F	2024	2024	14	F!F6275
RCEP F	2025	2025	12	F!G6275
RCEP F	2026	2026	10	F!H6275
RCEP F	2027	2027	8	F!I6275
VIFTA	2024	2024	20	VI!F5802
VIFTA	2025	2025	20	VI!G5802
VIFTA	2026	2026	20	VI!H5802
VIFTA	2027	2027	20	VI!I5802

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): 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-008	YELLOW	ACFTA rate carries a condition/time note	The rate cell "0 (-ID, MY)/0 (-ID)" carries the note: -ID, MY)/0 (-ID.		118/2022/NĐ-CP	Check the condition and validity period in 118/2022/NĐ-CP.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex C) 10%, RCEP (Annex E) 10%, RCEP (Annex F) 10%, RCEP (Annex D) 10.9%, VCFTA 16%, VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 4011.80 has 5 lines; 4011.80.40 is distinguished from its siblings by: Fitting a rim of a diameter exceeding 24 inch, other.	4011.80.11 Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheel-barrows or other industrial handling vehicles and machines; 4011.80.19 Other; 4011.80.31 Of a kind used on machinery of heading 84.29 or 84.30; 4011.80.39 Other	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	4011.80.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4011.80.40	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 4011.80.40. 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 10% for 4011.80.40 was checked against BT2026 (cell BT2026!N6462), 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)

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.