Vietnam Tariff Intelligence

HS 4011.90.90 detail

HS code	4011.90.90
Description	New pneumatic tyres, of rubber. / - Other: / - - Other
Unit	chiếc
Generated	01/11/2026 09:31:42
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/40119090/

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!K6466
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N6466
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6466
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)	0% (except ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	0/*	0 / * (several rates)	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Needs interpretation
AKFTA	0(-LA, MM)/5	0(-LA, MM)/5	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Needs interpretation
RCEP (Annex A)	5/6,7	5 / 6,7 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	5/6,7	5 / 6,7 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex C)	5/7,5	5 / 7,5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex D)	5,5/10	5,5 / 10 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex E)	5/10	5 / 10 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex F)	5/6,7	5 / 6,7 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
VKFTA	0/5	0 / 5 (several rates)	Consolidated BT2026	2026	VK	125/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6267
ATIGA	2022	2022	0	AT!E6222
ATIGA	2023	2023	0	AT!F6222
ATIGA	2024	2024	0	AT!G6222
ATIGA	2025	2025	0	AT!H6222
ATIGA	2026	2026	0	AT!I6222
ATIGA	2027	2027	0	AT!J6222
AJCEP	30/12/2022 - 31/3/2023	2022	10	AJ!E6272
AJCEP	01/4/2023 - 31/3/2024	2023	10	AJ!F6272
AJCEP	01/4/2024 - 31/3/2025	2024	10	AJ!G6272

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H6272
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I6272
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J6272
VJEPA	30/12/2022 - 31/3/2023	2022	2	VJ!E6270
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F6270
VJEPA	01/4/2024 - 31/3/2025	2024	1	VJ!G6270
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6270
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6270
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6270
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)			AK!6272
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6228
AIFTA	30/12/2022	2022		AI!6228
AIFTA	31/12/2022 - 30/12/2023	2023		AI!6228
AIFTA	31/12/2023 - 30/12/2024	2024		AI!6228
AIFTA	31/12/2024 - 31/12/2025	2025		AI!6228
AIFTA	01/01/2026 - 31/12/2026	2026		AI!6228
AIFTA	01/01/2027 - 31/12/2027	2027		AI!6228
VKFTA	2022	2022		VK!6248
VKFTA	2023	2023		VK!6248
VKFTA	2024	2024		VK!6248
VKFTA	2025	2025		VK!6248
VKFTA	2026	2026		VK!6248
VKFTA	2027	2027		VK!6248
VCFTA	2022	2022	2	VC!D6303
VCFTA	2023	2023	1	VC!E6303
VCFTA	2024	2024	0	VC!F6303

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6303
VCFTA	2026	2026	0	VC!H6303
VCFTA	2027	2027	0	VC!I6303
VN-EAEU	2022	2022	2,7	EAV!D6285
VN-EAEU	2023	2023	1,8	EAV!E6285
VN-EAEU	2024	2024	0,9	EAV!F6285
VN-EAEU	2025	2025	0	EAV!G6285
VN-EAEU	2026	2026	0	EAV!H6285
VN-EAEU	2027	2027	0	EAV!I6285
AHKFTA	2022	2022	6	AKH!D6293
AHKFTA	2023	2023	4	AKH!E6293
AHKFTA	2024	2024	4	AKH!F6293
AHKFTA	2025	2025	2	AKH!G6293
AHKFTA	2026	2026	2	AKH!H6293
AHKFTA	2027	2027	0	AKH!I6293
EVFTA	2022	2022	5	EV-NK!D6282
EVFTA	2023	2023	3,3	EV-NK!E6282
EVFTA	2024	2024	1,6	EV-NK!F6282
EVFTA	2025	2025	0	EV-NK!G6282
EVFTA	2026	2026	0	EV-NK!H6282
EVFTA	2027	2027	0	EV-NK!I6282
UKVFTA	2022	2022	5	UKV!D6284
UKVFTA	2023	2023	3,3	UKV!E6284
UKVFTA	2024	2024	1,6	UKV!F6284
UKVFTA	2025	2025	0	UKV!G6284
UKVFTA	2026	2026	0	UKV!H6284

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6284
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6250
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6250
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6250
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6250
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6250
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6250
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6250
RCEP A	2022	2022		RCEPT-A!6283
RCEP A	2023	2023		RCEPT-A!6283
RCEP A	2024	2024		RCEPT-A!6283
RCEP A	2025	2025		RCEPT-A!6283
RCEP A	2026	2026		RCEPT-A!6283
RCEP A	2027	2027		RCEPT-A!6283
RCEP B	2022	2022		B!6283
RCEP B	2023	2023		B!6283
RCEP B	2024	2024		B!6283
RCEP B	2025	2025		B!6283
RCEP B	2026	2026		B!6283
RCEP B	2027	2027		B!6283
RCEP C	2022	2022		C!6283
RCEP C	2023	2023		C!6283
RCEP C	2024	2024		C!6283
RCEP C	2025	2025		C!6283
RCEP C	2026	2026		C!6283
RCEP C	2027	2027		C!6283

FTA	Period	Year	Source value	Source
RCEP D	2022	2022		D!6283
RCEP D	2023	2023		D!6283
RCEP D	2024	2024		D!6283
RCEP D	2025	2025		D!6283
RCEP D	2026	2026		D!6283
RCEP D	2027	2027		D!6283
RCEP E	2022	2022		E!6286
RCEP E	2023	2023		E!6286
RCEP E	2024	2024		E!6286
RCEP E	2025	2025		E!6286
RCEP E	2026	2026		E!6286
RCEP E	2027	2027		E!6286
RCEP F	2022	2022		F!6283
RCEP F	2023	2023		F!6283
RCEP F	2024	2024		F!6283
RCEP F	2025	2025		F!6283
RCEP F	2026	2026		F!6283
RCEP F	2027	2027		F!6283
VIFTA	2024	2024	8.6	VI!F5806
VIFTA	2025	2025	7.1	VI!G5806
VIFTA	2026	2026	5.7	VI!H5806
VIFTA	2027	2027	4.3	VI!I5806

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4011.90 has 3 lines; 4011.90.90 is distinguished from its siblings by: Other.	4011.90.10 Of a kind used on vehicles of Chapter 87; 4011.90.20 Of a kind used on machinery of heading 84.29 or 84.30	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 4011.90.90. 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 4011.90.90 was checked against BT2026 (cell BT2026!N6466), 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)

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.