Vietnam Tariff Intelligence

HS 4013.90.91 detail

HS code	4013.90.91
Description	Inner tubes, of rubber / - Other: / - - Other: / - - - Suitable for fitting to tyres of a width not exceeding 450 mm
Unit	chiếc
Generated	02/11/2026 11:42:50
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://vietnamtariff.com/hs-code/40139091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6529
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N6529
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6529
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AKFTA	0(-LA, MY)	0% (except LA, MY)	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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
CPTPP	5,4; M: 8,1	5.4% · M: 8.1%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex D)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	30	30%	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
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 (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/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)		5	AC!E6332
ATIGA	2022	2022	0	AT!E6287
ATIGA	2023	2023	0	AT!F6287
ATIGA	2024	2024	0	AT!G6287
ATIGA	2025	2025	0	AT!H6287
ATIGA	2026	2026	0	AT!I6287
ATIGA	2027	2027	0	AT!J6287
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E6337
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6337
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6337

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6337
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6337
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6337
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E6335
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F6335
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6335
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6335
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6335
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6335
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6339
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H6293
AIFTA	30/12/2022	2022	*	AI!F6295
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6295
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6295
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6295
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6295
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6295
VKFTA	2022	2022	0	VK!E6315
VKFTA	2023	2023	0	VK!F6315
VKFTA	2024	2024	0	VK!G6315
VKFTA	2025	2025	0	VK!H6315
VKFTA	2026	2026	0	VK!I6315
VKFTA	2027	2027	0	VK!J6315
VCFTA	2022	2022	*	VC!D6368
VCFTA	2023	2023	*	VC!E6368
VCFTA	2024	2024	*	VC!F6368

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G6368
VCFTA	2026	2026	*	VC!H6368
VCFTA	2027	2027	*	VC!I6368
VN-EAEU	2022	2022	0	EAV!D6350
VN-EAEU	2023	2023	0	EAV!E6350
VN-EAEU	2024	2024	0	EAV!F6350
VN-EAEU	2025	2025	0	EAV!G6350
VN-EAEU	2026	2026	0	EAV!H6350
VN-EAEU	2027	2027	0	EAV!I6350
AHKFTA	2022	2022	*	AKH!D6358
AHKFTA	2023	2023	*	AKH!E6358
AHKFTA	2024	2024	*	AKH!F6358
AHKFTA	2025	2025	*	AKH!G6358
AHKFTA	2026	2026	*	AKH!H6358
AHKFTA	2027	2027	*	AKH!I6358
EVFTA	2022	2022	21,8	EV-NK!D6351
EVFTA	2023	2023	19	EV-NK!E6351
EVFTA	2024	2024	16,3	EV-NK!F6351
EVFTA	2025	2025	13,6	EV-NK!G6351
EVFTA	2026	2026	10,9	EV-NK!H6351
EVFTA	2027	2027	8,1	EV-NK!I6351
UKVFTA	2022	2022	21,8	UKV!D6353
UKVFTA	2023	2023	19	UKV!E6353
UKVFTA	2024	2024	16,3	UKV!F6353
UKVFTA	2025	2025	13,6	UKV!G6353
UKVFTA	2026	2026	10,9	UKV!H6353

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	8,1	UKV!I6353
CPTPP	(I)	2021 (DERIVED)	19	CPTPP!D6317
CPTPP	(II)	2022 (DERIVED)	16,3	CPTPP!E6317
CPTPP	(III)	2023 (DERIVED)	13,6	CPTPP!F6317
CPTPP	(IV)	2024 (DERIVED)	10,9	CPTPP!G6317
CPTPP	(V)	2025 (DERIVED)	8,1	CPTPP!H6317
CPTPP	(VI)	2026 (DERIVED)	5,4	CPTPP!I6317
CPTPP	(VII)	2027 (DERIVED)	2,7	CPTPP!J6317
RCEP A	2022	2022	30	RCEPT-A!D6350
RCEP A	2023	2023	30	RCEPT-A!E6350
RCEP A	2024	2024	30	RCEPT-A!F6350
RCEP A	2025	2025	30	RCEPT-A!G6350
RCEP A	2026	2026	30	RCEPT-A!H6350
RCEP A	2027	2027	30	RCEPT-A!I6350
RCEP B	2022	2022	30	B!D6350
RCEP B	2023	2023	30	B!E6350
RCEP B	2024	2024	30	B!F6350
RCEP B	2025	2025	30	B!G6350
RCEP B	2026	2026	30	B!H6350
RCEP B	2027	2027	30	B!I6350
RCEP C	2022	2022	30	C!D6350
RCEP C	2023	2023	30	C!E6350
RCEP C	2024	2024	30	C!F6350
RCEP C	2025	2025	30	C!G6350
RCEP C	2026	2026	30	C!H6350
RCEP C	2027	2027	30	C!I6350

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	30	D!D6350
RCEP D	2023	2023	30	D!E6350
RCEP D	2024	2024	30	D!F6350
RCEP D	2025	2025	30	D!G6350
RCEP D	2026	2026	30	D!H6350
RCEP D	2027	2027	30	D!I6350
RCEP E	2022	2022	30	E!D6353
RCEP E	2023	2023	30	E!E6353
RCEP E	2024	2024	30	E!F6353
RCEP E	2025	2025	30	E!G6353
RCEP E	2026	2026	30	E!H6353
RCEP E	2027	2027	30	E!I6353
RCEP F	2022	2022	30	F!D6350
RCEP F	2023	2023	30	F!E6350
RCEP F	2024	2024	30	F!F6350
RCEP F	2025	2025	30	F!G6350
RCEP F	2026	2026	30	F!H6350
RCEP F	2027	2027	30	F!I6350
VIFTA	2024	2024	27	VI!F5869
VIFTA	2025	2025	24	VI!G5869
VIFTA	2026	2026	21	VI!H5869
VIFTA	2027	2027	18	VI!I5869

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 "5,4; M: 8,1" has a general 5.4% and an "M:" 8.1% 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 "5,4; M: 8,1", the FTA schedule for period (VI) shows "5,4".		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) 30%, RCEP (Annex B) 30%, RCEP (Annex C) 30%, RCEP (Annex D) 30%, RCEP (Annex E) 30%, RCEP (Annex F) 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		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 4013.90 has 8 lines; 4013.90.91 is distinguished from its siblings by: Suitable for fitting to tyres of a width not exceeding 450 mm.	4013.90.11 Suitable for fitting to tyres of a width not exceeding 450 mm; 4013.90.19 Suitable for fitting to tyres of a width exceeding 450 mm; 4013.90.20 Of a kind used on motorcycles; 4013.90.31 Suitable for fitting to tyres of a width not exceeding 450 mm; 4013.90.39 Suitable for fitting to tyres of a width exceeding 450 mm; 4013.90.40 Of a kind used on aircraft	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 4013.90.91. 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 30% for 4013.90.91 was checked against BT2026 (cell BT2026!N6529), 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.