Vietnam Tariff Intelligence

# HS 4013.10.11 detail

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|---|---|
| **HS code** | 4013.10.11 |
| **Description** | Inner tubes, of rubber / - Of a kind used on motor cars (including station wagons and racing cars), buses or lorries: / - - Of a kind used on motor cars (including station wagons and racing cars): / - - - Suitable for fitting to tyres of a width not exceeding 450 mm |
| **Unit** | chiếc |
| **Generated** | 04/11/2026 03:33:41 |
| **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/40131011/ |

## 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!K6513 |
| Preferential (MFN) | 30 | 30% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N6513 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6513 |
| 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 |
| 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 | 6,1; M: 9,2 | 6.1% · M: 9.2% | 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 |
| AJCEP | 30 | 30% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/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 |
| 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 |
| VJEPA | 30 | 30% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| VKFTA | 30 | 30% | Consolidated BT2026 | 2026 | VK | 125/2022/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 |
| AKFTA | 32 | 32% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| 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 (*) |
| 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) | | 5 | AC!E6316 |
| ATIGA | 2022 | 2022 | 0 | AT!E6271 |
| ATIGA | 2023 | 2023 | 0 | AT!F6271 |
| ATIGA | 2024 | 2024 | 0 | AT!G6271 |
| ATIGA | 2025 | 2025 | 0 | AT!H6271 |
| ATIGA | 2026 | 2026 | 0 | AT!I6271 |
| ATIGA | 2027 | 2027 | 0 | AT!J6271 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 30 | AJ!E6321 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 30 | AJ!F6321 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 30 | AJ!G6321 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 30 | AJ!H6321 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 30 | AJ!I6321 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 30 | AJ!J6321 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 30 | VJ!E6319 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 30 | VJ!F6319 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 30 | VJ!G6319 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 30 | VJ!H6319 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 30 | VJ!I6319 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 30 | VJ!J6319 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 32 | AK!F6323 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H6277 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F6279 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G6279 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H6279 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I6279 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J6279 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K6279 |
| VKFTA | 2022 | 2022 | 30 | VK!E6299 |
| VKFTA | 2023 | 2023 | 30 | VK!F6299 |
| VKFTA | 2024 | 2024 | 30 | VK!G6299 |
| VKFTA | 2025 | 2025 | 30 | VK!H6299 |
| VKFTA | 2026 | 2026 | 30 | VK!I6299 |
| VKFTA | 2027 | 2027 | 30 | VK!J6299 |
| VCFTA | 2022 | 2022 | * | VC!D6352 |
| VCFTA | 2023 | 2023 | * | VC!E6352 |
| VCFTA | 2024 | 2024 | * | VC!F6352 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | * | VC!G6352 |
| VCFTA | 2026 | 2026 | * | VC!H6352 |
| VCFTA | 2027 | 2027 | * | VC!I6352 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D6334 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E6334 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F6334 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G6334 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H6334 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I6334 |
| AHKFTA | 2022 | 2022 | * | AKH!D6342 |
| AHKFTA | 2023 | 2023 | * | AKH!E6342 |
| AHKFTA | 2024 | 2024 | * | AKH!F6342 |
| AHKFTA | 2025 | 2025 | * | AKH!G6342 |
| AHKFTA | 2026 | 2026 | * | AKH!H6342 |
| AHKFTA | 2027 | 2027 | * | AKH!I6342 |
| EVFTA | 2022 | 2022 | 21,8 | EV-NK!D6335 |
| EVFTA | 2023 | 2023 | 19 | EV-NK!E6335 |
| EVFTA | 2024 | 2024 | 16,3 | EV-NK!F6335 |
| EVFTA | 2025 | 2025 | 13,6 | EV-NK!G6335 |
| EVFTA | 2026 | 2026 | 10,9 | EV-NK!H6335 |
| EVFTA | 2027 | 2027 | 8,1 | EV-NK!I6335 |
| UKVFTA | 2022 | 2022 | 21,8 | UKV!D6337 |
| UKVFTA | 2023 | 2023 | 19 | UKV!E6337 |
| UKVFTA | 2024 | 2024 | 16,3 | UKV!F6337 |
| UKVFTA | 2025 | 2025 | 13,6 | UKV!G6337 |
| UKVFTA | 2026 | 2026 | 10,9 | UKV!H6337 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 8,1 | UKV!I6337 |
| CPTPP | (I) | 2021 (DERIVED) | 21,6 | CPTPP!D6301 |
| CPTPP | (II) | 2022 (DERIVED) | 18,5 | CPTPP!E6301 |
| CPTPP | (III) | 2023 (DERIVED) | 15,4 | CPTPP!F6301 |
| CPTPP | (IV) | 2024 (DERIVED) | 12,3 | CPTPP!G6301 |
| CPTPP | (V) | 2025 (DERIVED) | 9,2 | CPTPP!H6301 |
| CPTPP | (VI) | 2026 (DERIVED) | 6,1 | CPTPP!I6301 |
| CPTPP | (VII) | 2027 (DERIVED) | 3 | CPTPP!J6301 |
| RCEP A | 2022 | 2022 | 30 | RCEPT-A!D6334 |
| RCEP A | 2023 | 2023 | 30 | RCEPT-A!E6334 |
| RCEP A | 2024 | 2024 | 30 | RCEPT-A!F6334 |
| RCEP A | 2025 | 2025 | 30 | RCEPT-A!G6334 |
| RCEP A | 2026 | 2026 | 30 | RCEPT-A!H6334 |
| RCEP A | 2027 | 2027 | 30 | RCEPT-A!I6334 |
| RCEP B | 2022 | 2022 | 30 | B!D6334 |
| RCEP B | 2023 | 2023 | 30 | B!E6334 |
| RCEP B | 2024 | 2024 | 30 | B!F6334 |
| RCEP B | 2025 | 2025 | 30 | B!G6334 |
| RCEP B | 2026 | 2026 | 30 | B!H6334 |
| RCEP B | 2027 | 2027 | 30 | B!I6334 |
| RCEP C | 2022 | 2022 | 30 | C!D6334 |
| RCEP C | 2023 | 2023 | 30 | C!E6334 |
| RCEP C | 2024 | 2024 | 30 | C!F6334 |
| RCEP C | 2025 | 2025 | 30 | C!G6334 |
| RCEP C | 2026 | 2026 | 30 | C!H6334 |
| RCEP C | 2027 | 2027 | 30 | C!I6334 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 30 | D!D6334 |
| RCEP D | 2023 | 2023 | 30 | D!E6334 |
| RCEP D | 2024 | 2024 | 30 | D!F6334 |
| RCEP D | 2025 | 2025 | 30 | D!G6334 |
| RCEP D | 2026 | 2026 | 30 | D!H6334 |
| RCEP D | 2027 | 2027 | 30 | D!I6334 |
| RCEP E | 2022 | 2022 | 30 | E!D6337 |
| RCEP E | 2023 | 2023 | 30 | E!E6337 |
| RCEP E | 2024 | 2024 | 30 | E!F6337 |
| RCEP E | 2025 | 2025 | 30 | E!G6337 |
| RCEP E | 2026 | 2026 | 30 | E!H6337 |
| RCEP E | 2027 | 2027 | 30 | E!I6337 |
| RCEP F | 2022 | 2022 | 30 | F!D6334 |
| RCEP F | 2023 | 2023 | 30 | F!E6334 |
| RCEP F | 2024 | 2024 | 30 | F!F6334 |
| RCEP F | 2025 | 2025 | 30 | F!G6334 |
| RCEP F | 2026 | 2026 | 30 | F!H6334 |
| RCEP F | 2027 | 2027 | 30 | F!I6334 |
| VIFTA | 2024 | 2024 | * | VI!F5853 |
| VIFTA | 2025 | 2025 | * | VI!G5853 |
| VIFTA | 2026 | 2026 | * | VI!H5853 |
| VIFTA | 2027 | 2027 | * | VI!I5853 |

## 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 "6,1; M: 9,2" has a general 6.1% and an "M:" 9.2% 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 "6,1; M: 9,2", the FTA schedule for period (VI) shows "6,1". | | 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 | AJCEP 30%, RCEP (Annex A) 30%, RCEP (Annex B) 30%, RCEP (Annex C) 30%, RCEP (Annex D) 30%, RCEP (Annex E) 30%, RCEP (Annex F) 30%, VJEPA 30%, VKFTA 30%, AKFTA 32%: 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 4013.10 has 4 lines; 4013.10.11 is distinguished from its siblings by: Suitable for fitting to tyres of a width not exceeding 450 mm. | 4013.10.19 Suitable for fitting to tyres of a width exceeding 450 mm; 4013.10.21 Suitable for fitting to tyres of a width not exceeding 450 mm; 4013.10.29 Suitable for fitting to tyres of a width exceeding 450 mm | 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 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-005 | BLUE | Chapter 98 equivalent exists | 4013.10.11 corresponds to Chapter 98 code 9849.14.11 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - - - Dùng cho loại lốp có chiều rộng không quá 450 mm | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | Not verified – check required |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4013.10.11. 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 4013.10.11 was checked against BT2026 (cell BT2026!N6513), 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.