Vietnam Tariff Intelligence

HS 4013.90.11 detail

HS code	4013.90.11
Description	Inner tubes, of rubber / - Other: / - - Of a kind used on machinery of heading 84.29 or 84.30: / - - - Suitable for fitting to tyres of a width not exceeding 450 mm
Unit	chiếc
Generated	31/10/2026 22:33:02
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/40139011/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6521
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N6521
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6521
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
CPTPP	3,6; M: 5,4	3.6% · M: 5.4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
EVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	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 C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	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
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!E6324
ATIGA	2022	2022	0	AT!E6279
ATIGA	2023	2023	0	AT!F6279
ATIGA	2024	2024	0	AT!G6279
ATIGA	2025	2025	0	AT!H6279
ATIGA	2026	2026	0	AT!I6279
ATIGA	2027	2027	0	AT!J6279
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E6329
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6329
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6329

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6329
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6329
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6329
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E6327
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F6327
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6327
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6327
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6327
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6327
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6331
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H6285
AIFTA	30/12/2022	2022	*	AI!F6287
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6287
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6287
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6287
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6287
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6287
VKFTA	2022	2022	0	VK!E6307
VKFTA	2023	2023	0	VK!F6307
VKFTA	2024	2024	0	VK!G6307
VKFTA	2025	2025	0	VK!H6307
VKFTA	2026	2026	0	VK!I6307
VKFTA	2027	2027	0	VK!J6307
VCFTA	2022	2022	*	VC!D6360
VCFTA	2023	2023	*	VC!E6360
VCFTA	2024	2024	*	VC!F6360

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G6360
VCFTA	2026	2026	*	VC!H6360
VCFTA	2027	2027	*	VC!I6360
VN-EAEU	2022	2022	0	EAV!D6342
VN-EAEU	2023	2023	0	EAV!E6342
VN-EAEU	2024	2024	0	EAV!F6342
VN-EAEU	2025	2025	0	EAV!G6342
VN-EAEU	2026	2026	0	EAV!H6342
VN-EAEU	2027	2027	0	EAV!I6342
AHKFTA	2022	2022	20	AKH!D6350
AHKFTA	2023	2023	20	AKH!E6350
AHKFTA	2024	2024	20	AKH!F6350
AHKFTA	2025	2025	20	AKH!G6350
AHKFTA	2026	2026	20	AKH!H6350
AHKFTA	2027	2027	20	AKH!I6350
EVFTA	2022	2022	14,5	EV-NK!D6343
EVFTA	2023	2023	12,7	EV-NK!E6343
EVFTA	2024	2024	10,9	EV-NK!F6343
EVFTA	2025	2025	9	EV-NK!G6343
EVFTA	2026	2026	7,2	EV-NK!H6343
EVFTA	2027	2027	5,4	EV-NK!I6343
UKVFTA	2022	2022	14,5	UKV!D6345
UKVFTA	2023	2023	12,7	UKV!E6345
UKVFTA	2024	2024	10,9	UKV!F6345
UKVFTA	2025	2025	9	UKV!G6345
UKVFTA	2026	2026	7,2	UKV!H6345

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	5,4	UKV!I6345
CPTPP	(I)	2021 (DERIVED)	12,7	CPTPP!D6309
CPTPP	(II)	2022 (DERIVED)	10,9	CPTPP!E6309
CPTPP	(III)	2023 (DERIVED)	9	CPTPP!F6309
CPTPP	(IV)	2024 (DERIVED)	7,2	CPTPP!G6309
CPTPP	(V)	2025 (DERIVED)	5,4	CPTPP!H6309
CPTPP	(VI)	2026 (DERIVED)	3,6	CPTPP!I6309
CPTPP	(VII)	2027 (DERIVED)	1,8	CPTPP!J6309
RCEP A	2022	2022	20	RCEPT-A!D6342
RCEP A	2023	2023	20	RCEPT-A!E6342
RCEP A	2024	2024	20	RCEPT-A!F6342
RCEP A	2025	2025	20	RCEPT-A!G6342
RCEP A	2026	2026	20	RCEPT-A!H6342
RCEP A	2027	2027	20	RCEPT-A!I6342
RCEP B	2022	2022	20	B!D6342
RCEP B	2023	2023	20	B!E6342
RCEP B	2024	2024	20	B!F6342
RCEP B	2025	2025	20	B!G6342
RCEP B	2026	2026	20	B!H6342
RCEP B	2027	2027	20	B!I6342
RCEP C	2022	2022	20	C!D6342
RCEP C	2023	2023	20	C!E6342
RCEP C	2024	2024	20	C!F6342
RCEP C	2025	2025	20	C!G6342
RCEP C	2026	2026	20	C!H6342
RCEP C	2027	2027	20	C!I6342

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D6342
RCEP D	2023	2023	20	D!E6342
RCEP D	2024	2024	20	D!F6342
RCEP D	2025	2025	20	D!G6342
RCEP D	2026	2026	20	D!H6342
RCEP D	2027	2027	20	D!I6342
RCEP E	2022	2022	20	E!D6345
RCEP E	2023	2023	20	E!E6345
RCEP E	2024	2024	20	E!F6345
RCEP E	2025	2025	20	E!G6345
RCEP E	2026	2026	20	E!H6345
RCEP E	2027	2027	20	E!I6345
RCEP F	2022	2022	20	F!D6342
RCEP F	2023	2023	20	F!E6342
RCEP F	2024	2024	20	F!F6342
RCEP F	2025	2025	20	F!G6342
RCEP F	2026	2026	20	F!H6342
RCEP F	2027	2027	20	F!I6342
VIFTA	2024	2024	17,1	VI!F5861
VIFTA	2025	2025	14.3	VI!G5861
VIFTA	2026	2026	11.4	VI!H5861
VIFTA	2027	2027	8.6	VI!I5861

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 "3,6; M: 5,4" has a general 3.6% and an "M:" 5.4% 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 "3,6; M: 5,4", the FTA schedule for period (VI) shows "3,6".		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	AHKFTA 20%, RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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; 4013.90.11 is distinguished from its siblings by: 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; 4013.90.91 Suitable for fitting to tyres of a width not 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4013.90.11. 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 20% for 4013.90.11 was checked against BT2026 (cell BT2026!N6521), 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.