Vietnam Tariff Intelligence

HS 4011.20.90 detail

HS code	4011.20.90
Description	New pneumatic tyres, of rubber. / - Of a kind used on buses or lorries: / - - Other
Unit	chiếc
Generated	03/11/2026 01:52:37
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/40112090/

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!K6450
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N6450
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6450
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
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
EVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/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
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AKFTA	8	8%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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 F)	10	10%	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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!E6245
ATIGA	2022	2022	0	AT!E6206
ATIGA	2023	2023	0	AT!F6206
ATIGA	2024	2024	0	AT!G6206
ATIGA	2025	2025	0	AT!H6206
ATIGA	2026	2026	0	AT!I6206
ATIGA	2027	2027	0	AT!J6206
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E6250
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F6250

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G6250
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H6250
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I6250
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J6250
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E6248
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F6248
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G6248
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H6248
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I6248
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J6248
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		8	AK!F6256
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H6212
AIFTA	30/12/2022	2022	*	AI!F6208
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6208
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6208
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6208
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6208
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6208
VKFTA	2022	2022	2	VK!E6232
VKFTA	2023	2023	1	VK!F6232
VKFTA	2024	2024	0	VK!G6232
VKFTA	2025	2025	0	VK!H6232
VKFTA	2026	2026	0	VK!I6232
VKFTA	2027	2027	0	VK!J6232
VCFTA	2022	2022	10	VC!D6274
VCFTA	2023	2023	10	VC!E6274

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	5	VC!F6274
VCFTA	2025	2025	5	VC!G6274
VCFTA	2026	2026	5	VC!H6274
VCFTA	2027	2027	5	VC!I6274
VN-EAEU	2022	2022	0	EAV!D6259
VN-EAEU	2023	2023	0	EAV!E6259
VN-EAEU	2024	2024	0	EAV!F6259
VN-EAEU	2025	2025	0	EAV!G6259
VN-EAEU	2026	2026	0	EAV!H6259
VN-EAEU	2027	2027	0	EAV!I6259
AHKFTA	2022	2022	*	AKH!D6262
AHKFTA	2023	2023	*	AKH!E6262
AHKFTA	2024	2024	*	AKH!F6262
AHKFTA	2025	2025	*	AKH!G6262
AHKFTA	2026	2026	*	AKH!H6262
AHKFTA	2027	2027	*	AKH!I6262
EVFTA	2022	2022	7,2	EV-NK!D6247
EVFTA	2023	2023	6,3	EV-NK!E6247
EVFTA	2024	2024	5,4	EV-NK!F6247
EVFTA	2025	2025	4,5	EV-NK!G6247
EVFTA	2026	2026	3,6	EV-NK!H6247
EVFTA	2027	2027	2,7	EV-NK!I6247
UKVFTA	2022	2022	7,2	UKV!D6249
UKVFTA	2023	2023	6,3	UKV!E6249
UKVFTA	2024	2024	5,4	UKV!F6249
UKVFTA	2025	2025	4,5	UKV!G6249

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	3,6	UKV!H6249
UKVFTA	2027	2027	2,7	UKV!I6249
CPTPP	(I)	2021 (DERIVED)	5	CPTPP!D6234
CPTPP	(II)	2022 (DERIVED)	3,7	CPTPP!E6234
CPTPP	(III)	2023 (DERIVED)	2,5	CPTPP!F6234
CPTPP	(IV)	2024 (DERIVED)	1,2	CPTPP!G6234
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6234
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6234
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6234
RCEP A	2022	2022	10	RCEPT-A!D6252
RCEP A	2023	2023	10	RCEPT-A!E6252
RCEP A	2024	2024	10	RCEPT-A!F6252
RCEP A	2025	2025	10	RCEPT-A!G6252
RCEP A	2026	2026	10	RCEPT-A!H6252
RCEP A	2027	2027	10	RCEPT-A!I6252
RCEP B	2022	2022	10	B!D6252
RCEP B	2023	2023	10	B!E6252
RCEP B	2024	2024	10	B!F6252
RCEP B	2025	2025	10	B!G6252
RCEP B	2026	2026	10	B!H6252
RCEP B	2027	2027	10	B!I6252
RCEP C	2022	2022	10	C!D6252
RCEP C	2023	2023	10	C!E6252
RCEP C	2024	2024	10	C!F6252
RCEP C	2025	2025	10	C!G6252
RCEP C	2026	2026	10	C!H6252

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	10	C!I6252
RCEP D	2022	2022	*	D!D6252
RCEP D	2023	2023	*	D!E6252
RCEP D	2024	2024	*	D!F6252
RCEP D	2025	2025	*	D!G6252
RCEP D	2026	2026	*	D!H6252
RCEP D	2027	2027	*	D!I6252
RCEP E	2022	2022	*	E!D6255
RCEP E	2023	2023	*	E!E6255
RCEP E	2024	2024	*	E!F6255
RCEP E	2025	2025	*	E!G6255
RCEP E	2026	2026	*	E!H6255
RCEP E	2027	2027	*	E!I6255
RCEP F	2022	2022	10	F!D6252
RCEP F	2023	2023	10	F!E6252
RCEP F	2024	2024	10	F!F6252
RCEP F	2025	2025	10	F!G6252
RCEP F	2026	2026	10	F!H6252
RCEP F	2027	2027	10	F!I6252
VIFTA	2024	2024	*	VI!F5788
VIFTA	2025	2025	*	VI!G5788
VIFTA	2026	2026	*	VI!H5788
VIFTA	2027	2027	*	VI!I5788

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex C) 10%, RCEP (Annex F) 10%: 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 4011.20 has 5 lines; 4011.20.90 is distinguished from its siblings by: Other.	4011.20.11 Having a width not exceeding 230 mm, and fitting a rim of a diameter not exceeding 16 inch; 4011.20.12 Having a width not exceeding 230 mm, and fitting a rim of a diameter exceeding 16 inch; 4011.20.13 Having a width exceeding 230 mm but not exceeding 385 mm; 4011.20.19 Other	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	4011.20.90 corresponds to Chapter 98 code 9849.12.19 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Loại khác	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 4011.20.90. 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 4011.20.90 was checked against BT2026 (cell BT2026!N6450), 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)
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.