Vietnam Tariff Intelligence

HS 4012.12.90 detail

HS code	4012.12.90
Description	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber / - Retreaded tyres: / - - Of a kind used on buses or lorries: / - - - Other
Unit	chiếc
Generated	10/11/2026 08:50:42
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/40121290/

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!K6472
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N6472
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6472
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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
CPTPP	1,8; M: 2,7	1.8% · M: 2.7%	Consolidated BT2026	(VI)	CPTPP	115/2022/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
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
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
ACFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Not eligible (*)
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 (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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 (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		*	AC!E6274
ATIGA	2022	2022	*	AT!E6229
ATIGA	2023	2023	*	AT!F6229
ATIGA	2024	2024	*	AT!G6229
ATIGA	2025	2025	*	AT!H6229
ATIGA	2026	2026	*	AT!I6229
ATIGA	2027	2027	*	AT!J6229
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E6279
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F6279

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G6279
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H6279
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I6279
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J6279
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E6277
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F6277
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G6277
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H6277
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I6277
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J6277
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F6281
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H6235
AIFTA	30/12/2022	2022	*	AI!F6237
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6237
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6237
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6237
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6237
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6237
VKFTA	2022	2022	0	VK!E6257
VKFTA	2023	2023	0	VK!F6257
VKFTA	2024	2024	0	VK!G6257
VKFTA	2025	2025	0	VK!H6257
VKFTA	2026	2026	0	VK!I6257
VKFTA	2027	2027	0	VK!J6257
VCFTA	2022	2022	*	VC!D6310
VCFTA	2023	2023	*	VC!E6310

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F6310
VCFTA	2025	2025	*	VC!G6310
VCFTA	2026	2026	*	VC!H6310
VCFTA	2027	2027	*	VC!I6310
VN-EAEU	2022	2022	*	EAV!D6292
VN-EAEU	2023	2023	*	EAV!E6292
VN-EAEU	2024	2024	*	EAV!F6292
VN-EAEU	2025	2025	*	EAV!G6292
VN-EAEU	2026	2026	*	EAV!H6292
VN-EAEU	2027	2027	*	EAV!I6292
AHKFTA	2022	2022	*	AKH!D6300
AHKFTA	2023	2023	*	AKH!E6300
AHKFTA	2024	2024	*	AKH!F6300
AHKFTA	2025	2025	*	AKH!G6300
AHKFTA	2026	2026	*	AKH!H6300
AHKFTA	2027	2027	*	AKH!I6300
EVFTA	2022	2022	7,2	EV-NK!D6289
EVFTA	2023	2023	6,3	EV-NK!E6289
EVFTA	2024	2024	5,4	EV-NK!F6289
EVFTA	2025	2025	4,5	EV-NK!G6289
EVFTA	2026	2026	3,6	EV-NK!H6289
EVFTA	2027	2027	2,7	EV-NK!I6289
UKVFTA	2022	2022	7,2	UKV!D6291
UKVFTA	2023	2023	6,3	UKV!E6291
UKVFTA	2024	2024	5,4	UKV!F6291
UKVFTA	2025	2025	4,5	UKV!G6291

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	3,6	UKV!H6291
UKVFTA	2027	2027	2,7	UKV!I6291
CPTPP	(I)	2021 (DERIVED)	6,3	CPTPP!D6257
CPTPP	(II)	2022 (DERIVED)	5,4	CPTPP!E6257
CPTPP	(III)	2023 (DERIVED)	4,5	CPTPP!F6257
CPTPP	(IV)	2024 (DERIVED)	3,6	CPTPP!G6257
CPTPP	(V)	2025 (DERIVED)	2,7	CPTPP!H6257
CPTPP	(VI)	2026 (DERIVED)	1,8	CPTPP!I6257
CPTPP	(VII)	2027 (DERIVED)	0,9	CPTPP!J6257
RCEP A	2022	2022	*	RCEPT-A!D6292
RCEP A	2023	2023	*	RCEPT-A!E6292
RCEP A	2024	2024	*	RCEPT-A!F6292
RCEP A	2025	2025	*	RCEPT-A!G6292
RCEP A	2026	2026	*	RCEPT-A!H6292
RCEP A	2027	2027	*	RCEPT-A!I6292
RCEP B	2022	2022	*	B!D6292
RCEP B	2023	2023	*	B!E6292
RCEP B	2024	2024	*	B!F6292
RCEP B	2025	2025	*	B!G6292
RCEP B	2026	2026	*	B!H6292
RCEP B	2027	2027	*	B!I6292
RCEP C	2022	2022	*	C!D6292
RCEP C	2023	2023	*	C!E6292
RCEP C	2024	2024	*	C!F6292
RCEP C	2025	2025	*	C!G6292
RCEP C	2026	2026	*	C!H6292

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I6292
RCEP D	2022	2022	*	D!D6292
RCEP D	2023	2023	*	D!E6292
RCEP D	2024	2024	*	D!F6292
RCEP D	2025	2025	*	D!G6292
RCEP D	2026	2026	*	D!H6292
RCEP D	2027	2027	*	D!I6292
RCEP E	2022	2022	*	E!D6295
RCEP E	2023	2023	*	E!E6295
RCEP E	2024	2024	*	E!F6295
RCEP E	2025	2025	*	E!G6295
RCEP E	2026	2026	*	E!H6295
RCEP E	2027	2027	*	E!I6295
RCEP F	2022	2022	*	F!D6292
RCEP F	2023	2023	*	F!E6292
RCEP F	2024	2024	*	F!F6292
RCEP F	2025	2025	*	F!G6292
RCEP F	2026	2026	*	F!H6292
RCEP F	2027	2027	*	F!I6292
VIFTA	2024	2024	*	VI!F5812
VIFTA	2025	2025	*	VI!G5812
VIFTA	2026	2026	*	VI!H5812
VIFTA	2027	2027	*	VI!I5812

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 "1,8; M: 2,7" has a general 1.8% and an "M:" 2.7% 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 "1,8; M: 2,7", the FTA schedule for period (VI) shows "1,8".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4012.12 has 2 lines; 4012.12.90 is distinguished from its siblings by: Other.	4012.12.10 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
HS-005	BLUE	Chapter 98 equivalent exists	4012.12.90 corresponds to Chapter 98 code 9849.13.19 (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 4012.12.90. 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 4012.12.90 was checked against BT2026 (cell BT2026!N6472), 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.