Vietnam Tariff Intelligence

HS 4012.20.91 detail

HS code	4012.20.91
Description	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber / - Used pneumatic tyres: / - - Other: / - - - Buffed tyres
Unit	chiếc
Generated	04/11/2026 16:37:56
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/40122091/

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!K6495
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N6495
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6495
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
CPTPP	3,6; M: 5,4	3.6% · M: 5.4%	Consolidated BT2026	(VI)	CPTPP	115/2022/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	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-LAO	20	20%	Consolidated BT2026		S	206/2025/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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AC!E6297
ATIGA	2022	2022	*	AT!E6252
ATIGA	2023	2023	*	AT!F6252
ATIGA	2024	2024	*	AT!G6252
ATIGA	2025	2025	*	AT!H6252
ATIGA	2026	2026	*	AT!I6252
ATIGA	2027	2027	*	AT!J6252
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E6302
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F6302

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G6302
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H6302
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I6302
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J6302
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E6300
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F6300
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G6300
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H6300
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I6300
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J6300
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F6304
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H6258
AIFTA	30/12/2022	2022	*	AI!F6260
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6260
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6260
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6260
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6260
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6260
VKFTA	2022	2022	0	VK!E6280
VKFTA	2023	2023	0	VK!F6280
VKFTA	2024	2024	0	VK!G6280
VKFTA	2025	2025	0	VK!H6280
VKFTA	2026	2026	0	VK!I6280
VKFTA	2027	2027	0	VK!J6280
VCFTA	2022	2022	*	VC!D6333
VCFTA	2023	2023	*	VC!E6333

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F6333
VCFTA	2025	2025	*	VC!G6333
VCFTA	2026	2026	*	VC!H6333
VCFTA	2027	2027	*	VC!I6333
VN-EAEU	2022	2022	*	EAV!D6315
VN-EAEU	2023	2023	*	EAV!E6315
VN-EAEU	2024	2024	*	EAV!F6315
VN-EAEU	2025	2025	*	EAV!G6315
VN-EAEU	2026	2026	*	EAV!H6315
VN-EAEU	2027	2027	*	EAV!I6315
AHKFTA	2022	2022	*	AKH!D6323
AHKFTA	2023	2023	*	AKH!E6323
AHKFTA	2024	2024	*	AKH!F6323
AHKFTA	2025	2025	*	AKH!G6323
AHKFTA	2026	2026	*	AKH!H6323
AHKFTA	2027	2027	*	AKH!I6323
EVFTA	2022	2022	14,5	EV-NK!D6314
EVFTA	2023	2023	12,7	EV-NK!E6314
EVFTA	2024	2024	10,9	EV-NK!F6314
EVFTA	2025	2025	9	EV-NK!G6314
EVFTA	2026	2026	7,2	EV-NK!H6314
EVFTA	2027	2027	5,4	EV-NK!I6314
UKVFTA	2022	2022	14,5	UKV!D6316
UKVFTA	2023	2023	12,7	UKV!E6316
UKVFTA	2024	2024	10,9	UKV!F6316
UKVFTA	2025	2025	9	UKV!G6316

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	7,2	UKV!H6316
UKVFTA	2027	2027	5,4	UKV!I6316
CPTPP	(I)	2021 (DERIVED)	12,7	CPTPP!D6282
CPTPP	(II)	2022 (DERIVED)	10,9	CPTPP!E6282
CPTPP	(III)	2023 (DERIVED)	9	CPTPP!F6282
CPTPP	(IV)	2024 (DERIVED)	7,2	CPTPP!G6282
CPTPP	(V)	2025 (DERIVED)	5,4	CPTPP!H6282
CPTPP	(VI)	2026 (DERIVED)	3,6	CPTPP!I6282
CPTPP	(VII)	2027 (DERIVED)	1,8	CPTPP!J6282
RCEP A	2022	2022	*	RCEPT-A!D6315
RCEP A	2023	2023	*	RCEPT-A!E6315
RCEP A	2024	2024	*	RCEPT-A!F6315
RCEP A	2025	2025	*	RCEPT-A!G6315
RCEP A	2026	2026	*	RCEPT-A!H6315
RCEP A	2027	2027	*	RCEPT-A!I6315
RCEP B	2022	2022	*	B!D6315
RCEP B	2023	2023	*	B!E6315
RCEP B	2024	2024	*	B!F6315
RCEP B	2025	2025	*	B!G6315
RCEP B	2026	2026	*	B!H6315
RCEP B	2027	2027	*	B!I6315
RCEP C	2022	2022	*	C!D6315
RCEP C	2023	2023	*	C!E6315
RCEP C	2024	2024	*	C!F6315
RCEP C	2025	2025	*	C!G6315
RCEP C	2026	2026	*	C!H6315

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I6315
RCEP D	2022	2022	*	D!D6315
RCEP D	2023	2023	*	D!E6315
RCEP D	2024	2024	*	D!F6315
RCEP D	2025	2025	*	D!G6315
RCEP D	2026	2026	*	D!H6315
RCEP D	2027	2027	*	D!I6315
RCEP E	2022	2022	*	E!D6318
RCEP E	2023	2023	*	E!E6318
RCEP E	2024	2024	*	E!F6318
RCEP E	2025	2025	*	E!G6318
RCEP E	2026	2026	*	E!H6318
RCEP E	2027	2027	*	E!I6318
RCEP F	2022	2022	*	F!D6315
RCEP F	2023	2023	*	F!E6315
RCEP F	2024	2024	*	F!F6315
RCEP F	2025	2025	*	F!G6315
RCEP F	2026	2026	*	F!H6315
RCEP F	2027	2027	*	F!I6315
VIFTA	2024	2024	18	VI!F5835
VIFTA	2025	2025	16	VI!G5835
VIFTA	2026	2026	14	VI!H5835
VIFTA	2027	2027	12	VI!I5835

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	VN-LAO 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 4012.20 has 12 lines; 4012.20.91 is distinguished from its siblings by: Buffed tyres.	4012.20.10 Of a kind used on motor cars (including station wagons, racing cars); 4012.20.21 Of a width not exceeding 450 mm; 4012.20.29 Other; 4012.20.30 Of a kind used on aircraft; 4012.20.40 Of a kind used on motorcycles; 4012.20.50 Of a kind used on bicycles	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 4012.20.91. 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 20% for 4012.20.91 was checked against BT2026 (cell BT2026!N6495), 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.