Vietnam Tariff Intelligence

# HS 4013.10.19 detail

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|---|---|
| **HS code** | 4013.10.19 |
| **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 exceeding 450 mm |
| **Unit** | chiếc |
| **Generated** | 07/11/2026 14:31:48 |
| **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/40131019/ |

## 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!K6514 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N6514 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6514 |
| 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 |
| VJEPA | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/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 |
| AKFTA | 8 | 8% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VKFTA | 8 | 8% | Consolidated BT2026 | 2026 | VK | 125/2022/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 (*) |
| 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!E6317 |
| ATIGA | 2022 | 2022 | 0 | AT!E6272 |
| ATIGA | 2023 | 2023 | 0 | AT!F6272 |
| ATIGA | 2024 | 2024 | 0 | AT!G6272 |
| ATIGA | 2025 | 2025 | 0 | AT!H6272 |
| ATIGA | 2026 | 2026 | 0 | AT!I6272 |
| ATIGA | 2027 | 2027 | 0 | AT!J6272 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E6322 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F6322 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G6322 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H6322 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I6322 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J6322 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 2 | VJ!E6320 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 1 | VJ!F6320 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 1 | VJ!G6320 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H6320 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I6320 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J6320 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 8 | AK!F6324 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H6278 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F6280 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G6280 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H6280 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I6280 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J6280 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K6280 |
| VKFTA | 2022 | 2022 | 8 | VK!E6300 |
| VKFTA | 2023 | 2023 | 8 | VK!F6300 |
| VKFTA | 2024 | 2024 | 8 | VK!G6300 |
| VKFTA | 2025 | 2025 | 8 | VK!H6300 |
| VKFTA | 2026 | 2026 | 8 | VK!I6300 |
| VKFTA | 2027 | 2027 | 8 | VK!J6300 |
| VCFTA | 2022 | 2022 | * | VC!D6353 |
| VCFTA | 2023 | 2023 | * | VC!E6353 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | * | VC!F6353 |
| VCFTA | 2025 | 2025 | * | VC!G6353 |
| VCFTA | 2026 | 2026 | * | VC!H6353 |
| VCFTA | 2027 | 2027 | * | VC!I6353 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D6335 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E6335 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F6335 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G6335 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H6335 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I6335 |
| AHKFTA | 2022 | 2022 | * | AKH!D6343 |
| AHKFTA | 2023 | 2023 | * | AKH!E6343 |
| AHKFTA | 2024 | 2024 | * | AKH!F6343 |
| AHKFTA | 2025 | 2025 | * | AKH!G6343 |
| AHKFTA | 2026 | 2026 | * | AKH!H6343 |
| AHKFTA | 2027 | 2027 | * | AKH!I6343 |
| EVFTA | 2022 | 2022 | 7,2 | EV-NK!D6336 |
| EVFTA | 2023 | 2023 | 6,3 | EV-NK!E6336 |
| EVFTA | 2024 | 2024 | 5,4 | EV-NK!F6336 |
| EVFTA | 2025 | 2025 | 4,5 | EV-NK!G6336 |
| EVFTA | 2026 | 2026 | 3,6 | EV-NK!H6336 |
| EVFTA | 2027 | 2027 | 2,7 | EV-NK!I6336 |
| UKVFTA | 2022 | 2022 | 7,2 | UKV!D6338 |
| UKVFTA | 2023 | 2023 | 6,3 | UKV!E6338 |
| UKVFTA | 2024 | 2024 | 5,4 | UKV!F6338 |
| UKVFTA | 2025 | 2025 | 4,5 | UKV!G6338 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 3,6 | UKV!H6338 |
| UKVFTA | 2027 | 2027 | 2,7 | UKV!I6338 |
| CPTPP | (I) | 2021 (DERIVED) | 5 | CPTPP!D6302 |
| CPTPP | (II) | 2022 (DERIVED) | 3,7 | CPTPP!E6302 |
| CPTPP | (III) | 2023 (DERIVED) | 2,5 | CPTPP!F6302 |
| CPTPP | (IV) | 2024 (DERIVED) | 1,2 | CPTPP!G6302 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H6302 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I6302 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J6302 |
| RCEP A | 2022 | 2022 | 10 | RCEPT-A!D6335 |
| RCEP A | 2023 | 2023 | 10 | RCEPT-A!E6335 |
| RCEP A | 2024 | 2024 | 10 | RCEPT-A!F6335 |
| RCEP A | 2025 | 2025 | 10 | RCEPT-A!G6335 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H6335 |
| RCEP A | 2027 | 2027 | 10 | RCEPT-A!I6335 |
| RCEP B | 2022 | 2022 | 10 | B!D6335 |
| RCEP B | 2023 | 2023 | 10 | B!E6335 |
| RCEP B | 2024 | 2024 | 10 | B!F6335 |
| RCEP B | 2025 | 2025 | 10 | B!G6335 |
| RCEP B | 2026 | 2026 | 10 | B!H6335 |
| RCEP B | 2027 | 2027 | 10 | B!I6335 |
| RCEP C | 2022 | 2022 | 10 | C!D6335 |
| RCEP C | 2023 | 2023 | 10 | C!E6335 |
| RCEP C | 2024 | 2024 | 10 | C!F6335 |
| RCEP C | 2025 | 2025 | 10 | C!G6335 |
| RCEP C | 2026 | 2026 | 10 | C!H6335 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 10 | C!I6335 |
| RCEP D | 2022 | 2022 | * | D!D6335 |
| RCEP D | 2023 | 2023 | * | D!E6335 |
| RCEP D | 2024 | 2024 | * | D!F6335 |
| RCEP D | 2025 | 2025 | * | D!G6335 |
| RCEP D | 2026 | 2026 | * | D!H6335 |
| RCEP D | 2027 | 2027 | * | D!I6335 |
| RCEP E | 2022 | 2022 | * | E!D6338 |
| RCEP E | 2023 | 2023 | * | E!E6338 |
| RCEP E | 2024 | 2024 | * | E!F6338 |
| RCEP E | 2025 | 2025 | * | E!G6338 |
| RCEP E | 2026 | 2026 | * | E!H6338 |
| RCEP E | 2027 | 2027 | * | E!I6338 |
| RCEP F | 2022 | 2022 | 10 | F!D6335 |
| RCEP F | 2023 | 2023 | 10 | F!E6335 |
| RCEP F | 2024 | 2024 | 10 | F!F6335 |
| RCEP F | 2025 | 2025 | 10 | F!G6335 |
| RCEP F | 2026 | 2026 | 10 | F!H6335 |
| RCEP F | 2027 | 2027 | 10 | F!I6335 |
| VIFTA | 2024 | 2024 | * | VI!F5854 |
| VIFTA | 2025 | 2025 | * | VI!G5854 |
| VIFTA | 2026 | 2026 | * | VI!H5854 |
| VIFTA | 2027 | 2027 | * | VI!I5854 |

## 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-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 4013.10 has 4 lines; 4013.10.19 is distinguished from its siblings by: Suitable for fitting to tyres of a width exceeding 450 mm. | 4013.10.11 Suitable for fitting to tyres of a width not 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 | 4013.10.19 corresponds to Chapter 98 code 9849.14.19 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - - - Dùng cho loại lốp có chiều rộng trên 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 4013.10.19. 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 4013.10.19 was checked against BT2026 (cell BT2026!N6514), 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.