Vietnam Tariff Intelligence

HS 4013.90.31 detail

HS code	4013.90.31
Description	Inner tubes, of rubber / - Other: / - - Of a kind used on other vehicles of Chapter 87: / - - - Suitable for fitting to tyres of a width not exceeding 450 mm
Unit	chiếc
Generated	03/11/2026 12:29:12
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/40139031/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6525
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N6525
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6525
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
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
CPTPP	5,4; M: 8,1	5.4% · M: 8.1%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	30	30%	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 E)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	30	30%	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
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 (*)
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!E6328
ATIGA	2022	2022	0	AT!E6283
ATIGA	2023	2023	0	AT!F6283
ATIGA	2024	2024	0	AT!G6283
ATIGA	2025	2025	0	AT!H6283
ATIGA	2026	2026	0	AT!I6283
ATIGA	2027	2027	0	AT!J6283
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E6333
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6333
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6333

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6333
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6333
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6333
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E6331
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F6331
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6331
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6331
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6331
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6331
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6335
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H6289
AIFTA	30/12/2022	2022	*	AI!F6291
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6291
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6291
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6291
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6291
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6291
VKFTA	2022	2022	0	VK!E6311
VKFTA	2023	2023	0	VK!F6311
VKFTA	2024	2024	0	VK!G6311
VKFTA	2025	2025	0	VK!H6311
VKFTA	2026	2026	0	VK!I6311
VKFTA	2027	2027	0	VK!J6311
VCFTA	2022	2022	*	VC!D6364
VCFTA	2023	2023	*	VC!E6364
VCFTA	2024	2024	*	VC!F6364

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G6364
VCFTA	2026	2026	*	VC!H6364
VCFTA	2027	2027	*	VC!I6364
VN-EAEU	2022	2022	0	EAV!D6346
VN-EAEU	2023	2023	0	EAV!E6346
VN-EAEU	2024	2024	0	EAV!F6346
VN-EAEU	2025	2025	0	EAV!G6346
VN-EAEU	2026	2026	0	EAV!H6346
VN-EAEU	2027	2027	0	EAV!I6346
AHKFTA	2022	2022	*	AKH!D6354
AHKFTA	2023	2023	*	AKH!E6354
AHKFTA	2024	2024	*	AKH!F6354
AHKFTA	2025	2025	*	AKH!G6354
AHKFTA	2026	2026	*	AKH!H6354
AHKFTA	2027	2027	*	AKH!I6354
EVFTA	2022	2022	21,8	EV-NK!D6347
EVFTA	2023	2023	19	EV-NK!E6347
EVFTA	2024	2024	16,3	EV-NK!F6347
EVFTA	2025	2025	13,6	EV-NK!G6347
EVFTA	2026	2026	10,9	EV-NK!H6347
EVFTA	2027	2027	8,1	EV-NK!I6347
UKVFTA	2022	2022	21,8	UKV!D6349
UKVFTA	2023	2023	19	UKV!E6349
UKVFTA	2024	2024	16,3	UKV!F6349
UKVFTA	2025	2025	13,6	UKV!G6349
UKVFTA	2026	2026	10,9	UKV!H6349

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	8,1	UKV!I6349
CPTPP	(I)	2021 (DERIVED)	19	CPTPP!D6313
CPTPP	(II)	2022 (DERIVED)	16,3	CPTPP!E6313
CPTPP	(III)	2023 (DERIVED)	13,6	CPTPP!F6313
CPTPP	(IV)	2024 (DERIVED)	10,9	CPTPP!G6313
CPTPP	(V)	2025 (DERIVED)	8,1	CPTPP!H6313
CPTPP	(VI)	2026 (DERIVED)	5,4	CPTPP!I6313
CPTPP	(VII)	2027 (DERIVED)	2,7	CPTPP!J6313
RCEP A	2022	2022	30	RCEPT-A!D6346
RCEP A	2023	2023	30	RCEPT-A!E6346
RCEP A	2024	2024	30	RCEPT-A!F6346
RCEP A	2025	2025	30	RCEPT-A!G6346
RCEP A	2026	2026	30	RCEPT-A!H6346
RCEP A	2027	2027	30	RCEPT-A!I6346
RCEP B	2022	2022	30	B!D6346
RCEP B	2023	2023	30	B!E6346
RCEP B	2024	2024	30	B!F6346
RCEP B	2025	2025	30	B!G6346
RCEP B	2026	2026	30	B!H6346
RCEP B	2027	2027	30	B!I6346
RCEP C	2022	2022	30	C!D6346
RCEP C	2023	2023	30	C!E6346
RCEP C	2024	2024	30	C!F6346
RCEP C	2025	2025	30	C!G6346
RCEP C	2026	2026	30	C!H6346
RCEP C	2027	2027	30	C!I6346

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	30	D!D6346
RCEP D	2023	2023	30	D!E6346
RCEP D	2024	2024	30	D!F6346
RCEP D	2025	2025	30	D!G6346
RCEP D	2026	2026	30	D!H6346
RCEP D	2027	2027	30	D!I6346
RCEP E	2022	2022	30	E!D6349
RCEP E	2023	2023	30	E!E6349
RCEP E	2024	2024	30	E!F6349
RCEP E	2025	2025	30	E!G6349
RCEP E	2026	2026	30	E!H6349
RCEP E	2027	2027	30	E!I6349
RCEP F	2022	2022	30	F!D6346
RCEP F	2023	2023	30	F!E6346
RCEP F	2024	2024	30	F!F6346
RCEP F	2025	2025	30	F!G6346
RCEP F	2026	2026	30	F!H6346
RCEP F	2027	2027	30	F!I6346
VIFTA	2024	2024	*	VI!F5865
VIFTA	2025	2025	*	VI!G5865
VIFTA	2026	2026	*	VI!H5865
VIFTA	2027	2027	*	VI!I5865

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 "5,4; M: 8,1" has a general 5.4% and an "M:" 8.1% 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 "5,4; M: 8,1", the FTA schedule for period (VI) shows "5,4".		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	RCEP (Annex A) 30%, RCEP (Annex B) 30%, RCEP (Annex C) 30%, RCEP (Annex D) 30%, RCEP (Annex E) 30%, RCEP (Annex F) 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		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; 4013.90.31 is distinguished from its siblings by: Suitable for fitting to tyres of a width not exceeding 450 mm.	4013.90.11 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; 4013.90.39 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
HS-005	BLUE	Chapter 98 equivalent exists	4013.90.31 corresponds to Chapter 98 code 9849.14.31 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Phù hợp lắp cho loại lốp có chiều rộng không quá 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 4013.90.31. 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 30% for 4013.90.31 was checked against BT2026 (cell BT2026!N6525), 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.