Vietnam Tariff Intelligence

HS 4013.90.40 detail

HS code	4013.90.40
Description	Inner tubes, of rubber / - Other: / - - Of a kind used on aircraft
Unit	chiếc
Generated	10/11/2026 15:00:03
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/40139040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6527
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6527
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6527
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
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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)		0	AC!E6330
ATIGA	2022	2022	0	AT!E6285
ATIGA	2023	2023	0	AT!F6285
ATIGA	2024	2024	0	AT!G6285
ATIGA	2025	2025	0	AT!H6285
ATIGA	2026	2026	0	AT!I6285
ATIGA	2027	2027	0	AT!J6285
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6335
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6335
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6335

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6335
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6335
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6335
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6333
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6333
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6333
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6333
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6333
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6333
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6337
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6291
AIFTA	30/12/2022	2022	*	AI!F6293
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6293
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6293
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6293
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6293
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6293
VKFTA	2022	2022	0	VK!E6313
VKFTA	2023	2023	0	VK!F6313
VKFTA	2024	2024	0	VK!G6313
VKFTA	2025	2025	0	VK!H6313
VKFTA	2026	2026	0	VK!I6313
VKFTA	2027	2027	0	VK!J6313
VCFTA	2022	2022	0	VC!D6366
VCFTA	2023	2023	0	VC!E6366
VCFTA	2024	2024	0	VC!F6366

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6366
VCFTA	2026	2026	0	VC!H6366
VCFTA	2027	2027	0	VC!I6366
VN-EAEU	2022	2022	0	EAV!D6348
VN-EAEU	2023	2023	0	EAV!E6348
VN-EAEU	2024	2024	0	EAV!F6348
VN-EAEU	2025	2025	0	EAV!G6348
VN-EAEU	2026	2026	0	EAV!H6348
VN-EAEU	2027	2027	0	EAV!I6348
AHKFTA	2022	2022	0	AKH!D6356
AHKFTA	2023	2023	0	AKH!E6356
AHKFTA	2024	2024	0	AKH!F6356
AHKFTA	2025	2025	0	AKH!G6356
AHKFTA	2026	2026	0	AKH!H6356
AHKFTA	2027	2027	0	AKH!I6356
EVFTA	2022	2022	0	EV-NK!D6349
EVFTA	2023	2023	0	EV-NK!E6349
EVFTA	2024	2024	0	EV-NK!F6349
EVFTA	2025	2025	0	EV-NK!G6349
EVFTA	2026	2026	0	EV-NK!H6349
EVFTA	2027	2027	0	EV-NK!I6349
UKVFTA	2022	2022	0	UKV!D6351
UKVFTA	2023	2023	0	UKV!E6351
UKVFTA	2024	2024	0	UKV!F6351
UKVFTA	2025	2025	0	UKV!G6351
UKVFTA	2026	2026	0	UKV!H6351

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6351
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6315
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6315
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6315
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6315
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6315
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6315
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6315
RCEP A	2022	2022	0	RCEPT-A!D6348
RCEP A	2023	2023	0	RCEPT-A!E6348
RCEP A	2024	2024	0	RCEPT-A!F6348
RCEP A	2025	2025	0	RCEPT-A!G6348
RCEP A	2026	2026	0	RCEPT-A!H6348
RCEP A	2027	2027	0	RCEPT-A!I6348
RCEP B	2022	2022	0	B!D6348
RCEP B	2023	2023	0	B!E6348
RCEP B	2024	2024	0	B!F6348
RCEP B	2025	2025	0	B!G6348
RCEP B	2026	2026	0	B!H6348
RCEP B	2027	2027	0	B!I6348
RCEP C	2022	2022	0	C!D6348
RCEP C	2023	2023	0	C!E6348
RCEP C	2024	2024	0	C!F6348
RCEP C	2025	2025	0	C!G6348
RCEP C	2026	2026	0	C!H6348
RCEP C	2027	2027	0	C!I6348

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6348
RCEP D	2023	2023	0	D!E6348
RCEP D	2024	2024	0	D!F6348
RCEP D	2025	2025	0	D!G6348
RCEP D	2026	2026	0	D!H6348
RCEP D	2027	2027	0	D!I6348
RCEP E	2022	2022	0	E!D6351
RCEP E	2023	2023	0	E!E6351
RCEP E	2024	2024	0	E!F6351
RCEP E	2025	2025	0	E!G6351
RCEP E	2026	2026	0	E!H6351
RCEP E	2027	2027	0	E!I6351
RCEP F	2022	2022	0	F!D6348
RCEP F	2023	2023	0	F!E6348
RCEP F	2024	2024	0	F!F6348
RCEP F	2025	2025	0	F!G6348
RCEP F	2026	2026	0	F!H6348
RCEP F	2027	2027	0	F!I6348
VIFTA	2024	2024	0	VI!F5867
VIFTA	2025	2025	0	VI!G5867
VIFTA	2026	2026	0	VI!H5867
VIFTA	2027	2027	0	VI!I5867

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4013.90 has 8 lines; 4013.90.40 is distinguished from its siblings by: Of a kind used on aircraft.	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; 4013.90.31 Suitable for fitting to tyres of a width not exceeding 450 mm; 4013.90.39 Suitable for fitting to tyres of a width exceeding 450 mm; 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4013.90.40. 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 0% for 4013.90.40 was checked against BT2026 (cell BT2026!N6527), 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.