Vietnam Tariff Intelligence

HS 4013.90.99 detail

HS code	4013.90.99
Description	Inner tubes, of rubber / - Other: / - - Other: / - - - Suitable for fitting to tyres of a width exceeding 450 mm
Unit	chiếc
Generated	11/11/2026 06:28:52
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/40139099/

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!K6530
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N6530
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6530
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	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	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!E6333
ATIGA	2022	2022	0	AT!E6288
ATIGA	2023	2023	0	AT!F6288
ATIGA	2024	2024	0	AT!G6288
ATIGA	2025	2025	0	AT!H6288
ATIGA	2026	2026	0	AT!I6288
ATIGA	2027	2027	0	AT!J6288
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E6338
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F6338

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G6338
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H6338
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I6338
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J6338
VJEPA	30/12/2022 - 31/3/2023	2022	1	VJ!E6336
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F6336
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6336
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6336
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6336
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6336
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F6340
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H6294
AIFTA	30/12/2022	2022	*	AI!F6296
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6296
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6296
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6296
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6296
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6296
VKFTA	2022	2022	5	VK!E6316
VKFTA	2023	2023	5	VK!F6316
VKFTA	2024	2024	5	VK!G6316
VKFTA	2025	2025	5	VK!H6316
VKFTA	2026	2026	5	VK!I6316
VKFTA	2027	2027	5	VK!J6316
VCFTA	2022	2022	*	VC!D6369
VCFTA	2023	2023	*	VC!E6369

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F6369
VCFTA	2025	2025	*	VC!G6369
VCFTA	2026	2026	*	VC!H6369
VCFTA	2027	2027	*	VC!I6369
VN-EAEU	2022	2022	0	EAV!D6351
VN-EAEU	2023	2023	0	EAV!E6351
VN-EAEU	2024	2024	0	EAV!F6351
VN-EAEU	2025	2025	0	EAV!G6351
VN-EAEU	2026	2026	0	EAV!H6351
VN-EAEU	2027	2027	0	EAV!I6351
AHKFTA	2022	2022	*	AKH!D6359
AHKFTA	2023	2023	*	AKH!E6359
AHKFTA	2024	2024	*	AKH!F6359
AHKFTA	2025	2025	*	AKH!G6359
AHKFTA	2026	2026	*	AKH!H6359
AHKFTA	2027	2027	*	AKH!I6359
EVFTA	2022	2022	7,2	EV-NK!D6352
EVFTA	2023	2023	6,3	EV-NK!E6352
EVFTA	2024	2024	5,4	EV-NK!F6352
EVFTA	2025	2025	4,5	EV-NK!G6352
EVFTA	2026	2026	3,6	EV-NK!H6352
EVFTA	2027	2027	2,7	EV-NK!I6352
UKVFTA	2022	2022	7,2	UKV!D6354
UKVFTA	2023	2023	6,3	UKV!E6354
UKVFTA	2024	2024	5,4	UKV!F6354
UKVFTA	2025	2025	4,5	UKV!G6354

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	3,6	UKV!H6354
UKVFTA	2027	2027	2,7	UKV!I6354
CPTPP	(I)	2021 (DERIVED)	5	CPTPP!D6318
CPTPP	(II)	2022 (DERIVED)	3,7	CPTPP!E6318
CPTPP	(III)	2023 (DERIVED)	2,5	CPTPP!F6318
CPTPP	(IV)	2024 (DERIVED)	1,2	CPTPP!G6318
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6318
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6318
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6318
RCEP A	2022	2022	10	RCEPT-A!D6351
RCEP A	2023	2023	10	RCEPT-A!E6351
RCEP A	2024	2024	10	RCEPT-A!F6351
RCEP A	2025	2025	10	RCEPT-A!G6351
RCEP A	2026	2026	10	RCEPT-A!H6351
RCEP A	2027	2027	10	RCEPT-A!I6351
RCEP B	2022	2022	10	B!D6351
RCEP B	2023	2023	10	B!E6351
RCEP B	2024	2024	10	B!F6351
RCEP B	2025	2025	10	B!G6351
RCEP B	2026	2026	10	B!H6351
RCEP B	2027	2027	10	B!I6351
RCEP C	2022	2022	10	C!D6351
RCEP C	2023	2023	10	C!E6351
RCEP C	2024	2024	10	C!F6351
RCEP C	2025	2025	10	C!G6351
RCEP C	2026	2026	10	C!H6351

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	10	C!I6351
RCEP D	2022	2022	*	D!D6351
RCEP D	2023	2023	*	D!E6351
RCEP D	2024	2024	*	D!F6351
RCEP D	2025	2025	*	D!G6351
RCEP D	2026	2026	*	D!H6351
RCEP D	2027	2027	*	D!I6351
RCEP E	2022	2022	*	E!D6354
RCEP E	2023	2023	*	E!E6354
RCEP E	2024	2024	*	E!F6354
RCEP E	2025	2025	*	E!G6354
RCEP E	2026	2026	*	E!H6354
RCEP E	2027	2027	*	E!I6354
RCEP F	2022	2022	10	F!D6351
RCEP F	2023	2023	10	F!E6351
RCEP F	2024	2024	10	F!F6351
RCEP F	2025	2025	10	F!G6351
RCEP F	2026	2026	10	F!H6351
RCEP F	2027	2027	10	F!I6351
VIFTA	2024	2024	*	VI!F5870
VIFTA	2025	2025	*	VI!G5870
VIFTA	2026	2026	*	VI!H5870
VIFTA	2027	2027	*	VI!I5870

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 4013.90 has 8 lines; 4013.90.99 is distinguished from its siblings by: Suitable for fitting to tyres of a width 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; 4013.90.31 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; 4013.90.40 Of a kind used on aircraft	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 4013.90.99. 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 4013.90.99 was checked against BT2026 (cell BT2026!N6530), 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.