Vietnam Tariff Intelligence

# Detalle del SA 8716.80.90

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|---|---|
| **Código SA** | 8716.80.90 |
| **Descripción** | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof / - Other vehicles: / - - Other |
| **Unidad** | chiếc |
| **Generado** | 10/11/2026 06:19:48 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/87168090/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17717 |
| Preferencial (NMF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17717 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17717 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-BN, ID) | 0% (excepto BN, ID) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-KH, LA) | 0% (excepto KH, LA) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 |  | S | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA | 4 | 4% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| EVFTA | 7,2 | 7,2% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 7,2 | 7,2% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo B) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 10,9 | 10,9% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 11.4 | 11,4% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E17039 |
| ATIGA | 2022 | 2022 | 0 | AT!E16968 |
| ATIGA | 2023 | 2023 | 0 | AT!F16968 |
| ATIGA | 2024 | 2024 | 0 | AT!G16968 |
| ATIGA | 2025 | 2025 | 0 | AT!H16968 |
| ATIGA | 2026 | 2026 | 0 | AT!I16968 |
| ATIGA | 2027 | 2027 | 0 | AT!J16968 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E17024 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F17024 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G17024 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H17024 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I17024 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J17024 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E17025 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F17025 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G17025 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H17025 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I17025 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J17025 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F17030 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H16985 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F16982 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G16982 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H16982 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I16982 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J16982 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K16982 |
| VKFTA | 2022 | 2022 | 0 | VK!E17028 |
| VKFTA | 2023 | 2023 | 0 | VK!F17028 |
| VKFTA | 2024 | 2024 | 0 | VK!G17028 |
| VKFTA | 2025 | 2025 | 0 | VK!H17028 |
| VKFTA | 2026 | 2026 | 0 | VK!I17028 |
| VKFTA | 2027 | 2027 | 0 | VK!J17028 |
| VCFTA | 2022 | 2022 | 4 | VC!D17090 |
| VCFTA | 2023 | 2023 | 2 | VC!E17090 |
| VCFTA | 2024 | 2024 | 0 | VC!F17090 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G17090 |
| VCFTA | 2026 | 2026 | 0 | VC!H17090 |
| VCFTA | 2027 | 2027 | 0 | VC!I17090 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D17066 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E17066 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F17066 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G17066 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H17066 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I17066 |
| AHKFTA | 2022 | 2022 | 12 | AKH!D17061 |
| AHKFTA | 2023 | 2023 | 8 | AKH!E17061 |
| AHKFTA | 2024 | 2024 | 8 | AKH!F17061 |
| AHKFTA | 2025 | 2025 | 4 | AKH!G17061 |
| AHKFTA | 2026 | 2026 | 4 | AKH!H17061 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I17061 |
| EVFTA | 2022 | 2022 | 14,5 | EV-NK!D17091 |
| EVFTA | 2023 | 2023 | 12,7 | EV-NK!E17091 |
| EVFTA | 2024 | 2024 | 10,9 | EV-NK!F17091 |
| EVFTA | 2025 | 2025 | 9 | EV-NK!G17091 |
| EVFTA | 2026 | 2026 | 7,2 | EV-NK!H17091 |
| EVFTA | 2027 | 2027 | 5,4 | EV-NK!I17091 |
| UKVFTA | 2022 | 2022 | 14,5 | UKV!D17090 |
| UKVFTA | 2023 | 2023 | 12,7 | UKV!E17090 |
| UKVFTA | 2024 | 2024 | 10,9 | UKV!F17090 |
| UKVFTA | 2025 | 2025 | 9 | UKV!G17090 |
| UKVFTA | 2026 | 2026 | 7,2 | UKV!H17090 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 5,4 | UKV!I17090 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D17184 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E17184 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F17184 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G17184 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H17184 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I17184 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J17184 |
| RCEP A | 2022 | 2022 | 18 | RCEPT-A!D17053 |
| RCEP A | 2023 | 2023 | 16 | RCEPT-A!E17053 |
| RCEP A | 2024 | 2024 | 14 | RCEPT-A!F17053 |
| RCEP A | 2025 | 2025 | 12 | RCEPT-A!G17053 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H17053 |
| RCEP A | 2027 | 2027 | 8 | RCEPT-A!I17053 |
| RCEP B | 2022 | 2022 | 18 | B!D17053 |
| RCEP B | 2023 | 2023 | 16 | B!E17053 |
| RCEP B | 2024 | 2024 | 14 | B!F17053 |
| RCEP B | 2025 | 2025 | 12 | B!G17053 |
| RCEP B | 2026 | 2026 | 10 | B!H17053 |
| RCEP B | 2027 | 2027 | 8 | B!I17053 |
| RCEP C | 2022 | 2022 | 18 | C!D17051 |
| RCEP C | 2023 | 2023 | 16 | C!E17051 |
| RCEP C | 2024 | 2024 | 14 | C!F17051 |
| RCEP C | 2025 | 2025 | 12 | C!G17051 |
| RCEP C | 2026 | 2026 | 10 | C!H17051 |
| RCEP C | 2027 | 2027 | 8 | C!I17051 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 18,2 | D!D17050 |
| RCEP D | 2023 | 2023 | 16,4 | D!E17050 |
| RCEP D | 2024 | 2024 | 14,5 | D!F17050 |
| RCEP D | 2025 | 2025 | 12,7 | D!G17050 |
| RCEP D | 2026 | 2026 | 10,9 | D!H17050 |
| RCEP D | 2027 | 2027 | 9,1 | D!I17050 |
| RCEP E | 2022 | 2022 | 18 | E!D17054 |
| RCEP E | 2023 | 2023 | 16 | E!E17054 |
| RCEP E | 2024 | 2024 | 14 | E!F17054 |
| RCEP E | 2025 | 2025 | 12 | E!G17054 |
| RCEP E | 2026 | 2026 | 10 | E!H17054 |
| RCEP E | 2027 | 2027 | 8 | E!I17054 |
| RCEP F | 2022 | 2022 | 18 | F!D17053 |
| RCEP F | 2023 | 2023 | 16 | F!E17053 |
| RCEP F | 2024 | 2024 | 14 | F!F17053 |
| RCEP F | 2025 | 2025 | 12 | F!G17053 |
| RCEP F | 2026 | 2026 | 10 | F!H17053 |
| RCEP F | 2027 | 2027 | 8 | F!I17053 |
| VIFTA | 2024 | 2024 | 17.1 | VI!F15994 |
| VIFTA | 2025 | 2025 | 14.3 | VI!G15994 |
| VIFTA | 2026 | 2026 | 11.4 | VI!H15994 |
| VIFTA | 2027 | 2027 | 8.6 | VI!I15994 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8716.80 has 3 lines; 8716.80.90 is distinguished from its siblings by: Other. | 8716.80.10 Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops, except wheelbarrows; 8716.80.20 Wheelbarrows | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8716.80.90. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 20% for 8716.80.90 was checked against BT2026 (cell BT2026!N17717), 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. | Cotejado con el archivo arancelario de origen |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.