Vietnam Tariff Intelligence

# Dettaglio SA 8716.90.21

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|---|---|
| **Codice SA** | 8716.90.21 |
| **Descrizione** | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof / - Parts: / - - For vehicles of subheading 8716.80.10 or 8716.80.20: / - - - Castor wheels, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm |
| **Unità** | chiếc |
| **Generato il** | 11/11/2026 10:56:18 |
| **Versione dei dati** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Stato della verifica** | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata. |
| **Link** | https://mail.vietnamtariff.com/hs-code/87169021/ |

## Imposte applicabili nel 2026

| Regime tariffario | Valore di origine | Aliquota | Base giuridica | in vigore | Fonte |
|---|---|---|---|---|---|
| Dazio all'importazione ordinario | 22.5 | 22,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17723 |
| Preferenziale (NPF) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17723 |
| IVA | 8/10 | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17723 |
| Imposta speciale sui consumi | | Nessun dato | | | |
| Imposta ambientale | | Nessun dato | | | |
| Dazio all'esportazione | | Nessun dato | | | |
| Aliquota all'esportazione CPTPP | | Nessun dato | | | |
| Aliquota all'esportazione EVFTA | | Nessun dato | | | |
| Aliquota all'esportazione UKVFTA | | Nessun dato | | | |

## Aliquote preferenziali speciali (ALS) – 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-KH, MM) | 0% (eccetto KH, MM) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tariffa consolidata BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VN-EAEU | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tariffa consolidata BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA | 3 | 3% | Tariffa consolidata BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| EVFTA | 5,4 | 5,4% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 5,4 | 5,4% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VIFTA | 8.6 | 8,6% | Tariffa consolidata BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Nessun dato | Nessun dato | | S | 56/2026/NĐ-CP | Nessun dato |
| VNCU | | Nessun dato | Nessun dato | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato |

## Storico delle aliquote / riduzione per anno

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E17045 |
| ATIGA | 2022 | 2022 | 0 | AT!E16974 |
| ATIGA | 2023 | 2023 | 0 | AT!F16974 |
| ATIGA | 2024 | 2024 | 0 | AT!G16974 |
| ATIGA | 2025 | 2025 | 0 | AT!H16974 |
| ATIGA | 2026 | 2026 | 0 | AT!I16974 |
| ATIGA | 2027 | 2027 | 0 | AT!J16974 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E17030 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F17030 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G17030 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H17030 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I17030 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J17030 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E17031 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F17031 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G17031 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H17031 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I17031 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J17031 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F17036 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H16991 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F16988 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G16988 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H16988 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I16988 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J16988 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K16988 |
| VKFTA | 2022 | 2022 | 0 | VK!E17034 |
| VKFTA | 2023 | 2023 | 0 | VK!F17034 |
| VKFTA | 2024 | 2024 | 0 | VK!G17034 |
| VKFTA | 2025 | 2025 | 0 | VK!H17034 |
| VKFTA | 2026 | 2026 | 0 | VK!I17034 |
| VKFTA | 2027 | 2027 | 0 | VK!J17034 |
| VCFTA | 2022 | 2022 | 3 | VC!D17096 |
| VCFTA | 2023 | 2023 | 1 | VC!E17096 |
| VCFTA | 2024 | 2024 | 0 | VC!F17096 |
| VCFTA | 2025 | 2025 | 0 | VC!G17096 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H17096 |
| VCFTA | 2027 | 2027 | 0 | VC!I17096 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D17072 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E17072 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F17072 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G17072 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H17072 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I17072 |
| AHKFTA | 2022 | 2022 | 9 | AKH!D17067 |
| AHKFTA | 2023 | 2023 | 6 | AKH!E17067 |
| AHKFTA | 2024 | 2024 | 6 | AKH!F17067 |
| AHKFTA | 2025 | 2025 | 3 | AKH!G17067 |
| AHKFTA | 2026 | 2026 | 3 | AKH!H17067 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I17067 |
| EVFTA | 2022 | 2022 | 10,9 | EV-NK!D17097 |
| EVFTA | 2023 | 2023 | 9,5 | EV-NK!E17097 |
| EVFTA | 2024 | 2024 | 8,1 | EV-NK!F17097 |
| EVFTA | 2025 | 2025 | 6,8 | EV-NK!G17097 |
| EVFTA | 2026 | 2026 | 5,4 | EV-NK!H17097 |
| EVFTA | 2027 | 2027 | 4 | EV-NK!I17097 |
| UKVFTA | 2022 | 2022 | 10,9 | UKV!D17096 |
| UKVFTA | 2023 | 2023 | 9,5 | UKV!E17096 |
| UKVFTA | 2024 | 2024 | 8,1 | UKV!F17096 |
| UKVFTA | 2025 | 2025 | 6,8 | UKV!G17096 |
| UKVFTA | 2026 | 2026 | 5,4 | UKV!H17096 |
| UKVFTA | 2027 | 2027 | 4 | UKV!I17096 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D17190 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E17190 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F17190 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G17190 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H17190 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I17190 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J17190 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D17059 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E17059 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F17059 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G17059 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H17059 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I17059 |
| RCEP B | 2022 | 2022 | 0 | B!D17059 |
| RCEP B | 2023 | 2023 | 0 | B!E17059 |
| RCEP B | 2024 | 2024 | 0 | B!F17059 |
| RCEP B | 2025 | 2025 | 0 | B!G17059 |
| RCEP B | 2026 | 2026 | 0 | B!H17059 |
| RCEP B | 2027 | 2027 | 0 | B!I17059 |
| RCEP C | 2022 | 2022 | 0 | C!D17057 |
| RCEP C | 2023 | 2023 | 0 | C!E17057 |
| RCEP C | 2024 | 2024 | 0 | C!F17057 |
| RCEP C | 2025 | 2025 | 0 | C!G17057 |
| RCEP C | 2026 | 2026 | 0 | C!H17057 |
| RCEP C | 2027 | 2027 | 0 | C!I17057 |
| RCEP D | 2022 | 2022 | 0 | D!D17056 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E17056 |
| RCEP D | 2024 | 2024 | 0 | D!F17056 |
| RCEP D | 2025 | 2025 | 0 | D!G17056 |
| RCEP D | 2026 | 2026 | 0 | D!H17056 |
| RCEP D | 2027 | 2027 | 0 | D!I17056 |
| RCEP E | 2022 | 2022 | 0 | E!D17060 |
| RCEP E | 2023 | 2023 | 0 | E!E17060 |
| RCEP E | 2024 | 2024 | 0 | E!F17060 |
| RCEP E | 2025 | 2025 | 0 | E!G17060 |
| RCEP E | 2026 | 2026 | 0 | E!H17060 |
| RCEP E | 2027 | 2027 | 0 | E!I17060 |
| RCEP F | 2022 | 2022 | 0 | F!D17059 |
| RCEP F | 2023 | 2023 | 0 | F!E17059 |
| RCEP F | 2024 | 2024 | 0 | F!F17059 |
| RCEP F | 2025 | 2025 | 0 | F!G17059 |
| RCEP F | 2026 | 2026 | 0 | F!H17059 |
| RCEP F | 2027 | 2027 | 0 | F!I17059 |
| VIFTA | 2024 | 2024 | 12,9 | VI!F16000 |
| VIFTA | 2025 | 2025 | 10.7 | VI!G16000 |
| VIFTA | 2026 | 2026 | 8.6 | VI!H16000 |
| VIFTA | 2027 | 2027 | 6.4 | VI!I16000 |

## Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8716.90 has 10 lines; 8716.90.21 is distinguished from its siblings by: Castor wheels, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm. | 8716.90.13 For goods of subheading 8716.20; 8716.90.19 Other; 8716.90.22 Castor wheels, of a diameter (including tyres) exceeding 75 mm but not more than 100 mm, or more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm; 8716.90.23 Other, for goods of subheading 8716.80.10; 8716.90.24 Other, for goods of subheading 8716.80.20; 8716.90.94 Spokes and nipples | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non verificato – controllo necessario |
| 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. | Non verificato – controllo necessario |
| 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). | Non verificato – controllo necessario |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8716.90.21. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non verificato – controllo necessario |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 15% for 8716.90.21 was checked against BT2026 (cell BT2026!N17723), 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. | Verificato rispetto al file tariffario di origine |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.