Vietnam Tariff Intelligence

HS 8707.90.19 detail

HS code	8707.90.19
Description	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05 / - Other: / - - For vehicles of heading 87.01: / - - - Other
Unit	chiếc
Generated	09/11/2026 09:14:24
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://mail.vietnamtariff.com/hs-code/87079019/

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!K17405
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17405
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17405
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 (-BN, ID, PH)	0% (except BN, ID, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, PH, TH)	0% (except KH, PH, TH)	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
EVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	1,8; M: 2,7	1.8% · M: 2.7%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6,7	6.7%	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 F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	8	8%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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!E16718
ATIGA	2022	2022	0	AT!E16647
ATIGA	2023	2023	0	AT!F16647
ATIGA	2024	2024	0	AT!G16647
ATIGA	2025	2025	0	AT!H16647
ATIGA	2026	2026	0	AT!I16647
ATIGA	2027	2027	0	AT!J16647
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16703
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16703
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16703

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16703
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16703
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16703
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16704
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16704
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16704
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16704
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16704
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16704
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16705
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16664
AIFTA	30/12/2022	2022	*	AI!F16661
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16661
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16661
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16661
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16661
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16661
VKFTA	2022	2022	0	VK!E16703
VKFTA	2023	2023	0	VK!F16703
VKFTA	2024	2024	0	VK!G16703
VKFTA	2025	2025	0	VK!H16703
VKFTA	2026	2026	0	VK!I16703
VKFTA	2027	2027	0	VK!J16703
VCFTA	2022	2022	10	VC!D16763
VCFTA	2023	2023	10	VC!E16763
VCFTA	2024	2024	8	VC!F16763

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	8	VC!G16763
VCFTA	2026	2026	8	VC!H16763
VCFTA	2027	2027	8	VC!I16763
VN-EAEU	2022	2022	0	EAV!D16739
VN-EAEU	2023	2023	0	EAV!E16739
VN-EAEU	2024	2024	0	EAV!F16739
VN-EAEU	2025	2025	0	EAV!G16739
VN-EAEU	2026	2026	0	EAV!H16739
VN-EAEU	2027	2027	0	EAV!I16739
AHKFTA	2022	2022	6	AKH!D16740
AHKFTA	2023	2023	4	AKH!E16740
AHKFTA	2024	2024	4	AKH!F16740
AHKFTA	2025	2025	2	AKH!G16740
AHKFTA	2026	2026	2	AKH!H16740
AHKFTA	2027	2027	0	AKH!I16740
EVFTA	2022	2022	6,2	EV-NK!D16760
EVFTA	2023	2023	5	EV-NK!E16760
EVFTA	2024	2024	3,7	EV-NK!F16760
EVFTA	2025	2025	2,5	EV-NK!G16760
EVFTA	2026	2026	1,2	EV-NK!H16760
EVFTA	2027	2027	0	EV-NK!I16760
UKVFTA	2022	2022	6,2	UKV!D16759
UKVFTA	2023	2023	5	UKV!E16759
UKVFTA	2024	2024	3,7	UKV!F16759
UKVFTA	2025	2025	2,5	UKV!G16759
UKVFTA	2026	2026	1,2	UKV!H16759

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16759
CPTPP	(I)	2021 (DERIVED)	6,3	CPTPP!D16742
CPTPP	(II)	2022 (DERIVED)	5,4	CPTPP!E16742
CPTPP	(III)	2023 (DERIVED)	4,5	CPTPP!F16742
CPTPP	(IV)	2024 (DERIVED)	3,6	CPTPP!G16742
CPTPP	(V)	2025 (DERIVED)	2,7	CPTPP!H16742
CPTPP	(VI)	2026 (DERIVED)	1,8	CPTPP!I16742
CPTPP	(VII)	2027 (DERIVED)	0,9	CPTPP!J16742
RCEP A	2022	2022	9,3	RCEPT-A!D16730
RCEP A	2023	2023	8,7	RCEPT-A!E16730
RCEP A	2024	2024	8	RCEPT-A!F16730
RCEP A	2025	2025	7,3	RCEPT-A!G16730
RCEP A	2026	2026	6,7	RCEPT-A!H16730
RCEP A	2027	2027	6	RCEPT-A!I16730
RCEP B	2022	2022	9,3	B!D16730
RCEP B	2023	2023	8,7	B!E16730
RCEP B	2024	2024	8	B!F16730
RCEP B	2025	2025	7,3	B!G16730
RCEP B	2026	2026	6,7	B!H16730
RCEP B	2027	2027	6	B!I16730
RCEP C	2022	2022	9,5	C!D16728
RCEP C	2023	2023	9	C!E16728
RCEP C	2024	2024	8,5	C!F16728
RCEP C	2025	2025	8	C!G16728
RCEP C	2026	2026	7,5	C!H16728
RCEP C	2027	2027	7	C!I16728

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,4	D!D16727
RCEP D	2023	2023	8,8	D!E16727
RCEP D	2024	2024	8,1	D!F16727
RCEP D	2025	2025	7,5	D!G16727
RCEP D	2026	2026	6,9	D!H16727
RCEP D	2027	2027	6,3	D!I16727
RCEP E	2022	2022	9,3	E!D16731
RCEP E	2023	2023	8,7	E!E16731
RCEP E	2024	2024	8	E!F16731
RCEP E	2025	2025	7,3	E!G16731
RCEP E	2026	2026	6,7	E!H16731
RCEP E	2027	2027	6	E!I16731
RCEP F	2022	2022	9,3	F!D16730
RCEP F	2023	2023	8,7	F!E16730
RCEP F	2024	2024	8	F!F16730
RCEP F	2025	2025	7,3	F!G16730
RCEP F	2026	2026	6,7	F!H16730
RCEP F	2027	2027	6	F!I16730
VIFTA	2024	2024	9	VI!F15674
VIFTA	2025	2025	8	VI!G15674
VIFTA	2026	2026	7	VI!H15674
VIFTA	2027	2027	6	VI!I15674

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "1,8; M: 2,7" has a general 1.8% and an "M:" 2.7% 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 "1,8; M: 2,7", the FTA schedule for period (VI) shows "1,8".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8707.90 has 7 lines; 8707.90.19 is distinguished from its siblings by: Other.	8707.90.11 Driver's cabin for vehicles of subheading 8701.21, 8701.22, 8701.23, 8701.24 or 8701.29; 8707.90.21 For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans); 8707.90.29 Other; 8707.90.30 For vehicles of heading 87.05; 8707.90.40 Driver's cabin for dumpers designed for off-highway use; 8707.90.90 Other	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 8707.90.19. 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 8707.90.19 was checked against BT2026 (cell BT2026!N17405), 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

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.