Vietnam Tariff Intelligence

HS 8707.90.40 detail

HS code	8707.90.40
Description	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05 / - Other: / - - Driver's cabin for dumpers designed for off-highway use
Unit	chiếc
Generated	08/11/2026 20:35:34
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/87079040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	40.5	40.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17410
Preferential (MFN)	27	27%	26/2023/NĐ-CP	2023-07-15	BT2026!N17410
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17410
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/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	3,3	3.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,3	3.3%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	5,4; M: 8,1	5.4% · M: 8.1%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	14	14%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	14	14%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	14	14%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	14	14%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	14	14%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	15,3	15.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	20	20%	Consolidated BT2026	2026	VK	125/2022/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
VCFTA	32	32%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
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 (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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)		0	AC!E16723
ATIGA	2022	2022	0	AT!E16652
ATIGA	2023	2023	0	AT!F16652
ATIGA	2024	2024	0	AT!G16652
ATIGA	2025	2025	0	AT!H16652
ATIGA	2026	2026	0	AT!I16652
ATIGA	2027	2027	0	AT!J16652
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16708
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16708

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16708
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16708
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16708
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16708
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16709
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16709
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16709
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16709
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16709
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16709
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16710
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16669
AIFTA	30/12/2022	2022	*	AI!F16666
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16666
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16666
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16666
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16666
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16666
VKFTA	2022	2022	20	VK!E16708
VKFTA	2023	2023	20	VK!F16708
VKFTA	2024	2024	20	VK!G16708
VKFTA	2025	2025	20	VK!H16708
VKFTA	2026	2026	20	VK!I16708
VKFTA	2027	2027	20	VK!J16708
VCFTA	2022	2022	32	VC!D16768
VCFTA	2023	2023	32	VC!E16768

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	32	VC!F16768
VCFTA	2025	2025	32	VC!G16768
VCFTA	2026	2026	32	VC!H16768
VCFTA	2027	2027	32	VC!I16768
VN-EAEU	2022	2022	0	EAV!D16744
VN-EAEU	2023	2023	0	EAV!E16744
VN-EAEU	2024	2024	0	EAV!F16744
VN-EAEU	2025	2025	0	EAV!G16744
VN-EAEU	2026	2026	0	EAV!H16744
VN-EAEU	2027	2027	0	EAV!I16744
AHKFTA	2022	2022	*	AKH!D16745
AHKFTA	2023	2023	*	AKH!E16745
AHKFTA	2024	2024	*	AKH!F16745
AHKFTA	2025	2025	*	AKH!G16745
AHKFTA	2026	2026	*	AKH!H16745
AHKFTA	2027	2027	*	AKH!I16745
EVFTA	2022	2022	16,8	EV-NK!D16765
EVFTA	2023	2023	13,5	EV-NK!E16765
EVFTA	2024	2024	10,1	EV-NK!F16765
EVFTA	2025	2025	6,7	EV-NK!G16765
EVFTA	2026	2026	3,3	EV-NK!H16765
EVFTA	2027	2027	0	EV-NK!I16765
UKVFTA	2022	2022	16,8	UKV!D16764
UKVFTA	2023	2023	13,5	UKV!E16764
UKVFTA	2024	2024	10,1	UKV!F16764
UKVFTA	2025	2025	6,7	UKV!G16764

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	3,3	UKV!H16764
UKVFTA	2027	2027	0	UKV!I16764
CPTPP	(I)	2021 (DERIVED)	19	CPTPP!D16747
CPTPP	(II)	2022 (DERIVED)	16,3	CPTPP!E16747
CPTPP	(III)	2023 (DERIVED)	13,6	CPTPP!F16747
CPTPP	(IV)	2024 (DERIVED)	10,9	CPTPP!G16747
CPTPP	(V)	2025 (DERIVED)	8,1	CPTPP!H16747
CPTPP	(VI)	2026 (DERIVED)	5,4	CPTPP!I16747
CPTPP	(VII)	2027 (DERIVED)	2,7	CPTPP!J16747
RCEP A	2022	2022	25,2	RCEPT-A!D16735
RCEP A	2023	2023	22,4	RCEPT-A!E16735
RCEP A	2024	2024	19,6	RCEPT-A!F16735
RCEP A	2025	2025	16,8	RCEPT-A!G16735
RCEP A	2026	2026	14	RCEPT-A!H16735
RCEP A	2027	2027	11,2	RCEPT-A!I16735
RCEP B	2022	2022	25,2	B!D16735
RCEP B	2023	2023	22,4	B!E16735
RCEP B	2024	2024	19,6	B!F16735
RCEP B	2025	2025	16,8	B!G16735
RCEP B	2026	2026	14	B!H16735
RCEP B	2027	2027	11,2	B!I16735
RCEP C	2022	2022	25,2	C!D16733
RCEP C	2023	2023	22,4	C!E16733
RCEP C	2024	2024	19,6	C!F16733
RCEP C	2025	2025	16,8	C!G16733
RCEP C	2026	2026	14	C!H16733

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	11,2	C!I16733
RCEP D	2022	2022	25,5	D!D16732
RCEP D	2023	2023	22,9	D!E16732
RCEP D	2024	2024	20,4	D!F16732
RCEP D	2025	2025	17,8	D!G16732
RCEP D	2026	2026	15,3	D!H16732
RCEP D	2027	2027	12,7	D!I16732
RCEP E	2022	2022	25,2	E!D16736
RCEP E	2023	2023	22,4	E!E16736
RCEP E	2024	2024	19,6	E!F16736
RCEP E	2025	2025	16,8	E!G16736
RCEP E	2026	2026	14	E!H16736
RCEP E	2027	2027	11,2	E!I16736
RCEP F	2022	2022	25,2	F!D16735
RCEP F	2023	2023	22,4	F!E16735
RCEP F	2024	2024	19,6	F!F16735
RCEP F	2025	2025	16,8	F!G16735
RCEP F	2026	2026	14	F!H16735
RCEP F	2027	2027	11,2	F!I16735
VIFTA	2024	2024	*	VI!F15679
VIFTA	2025	2025	*	VI!G15679
VIFTA	2026	2026	*	VI!H15679
VIFTA	2027	2027	*	VI!I15679

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 "5,4; M: 8,1" has a general 5.4% and an "M:" 8.1% 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 "5,4; M: 8,1", the FTA schedule for period (VI) shows "5,4".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	VCFTA 32%: the preferential rate is equal to or higher than the MFN rate (27%) in the source tariff – claiming the FTA brings no saving.	MFN 27%		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 8707.90 has 7 lines; 8707.90.40 is distinguished from its siblings by: Driver's cabin for dumpers designed for off-highway use.	8707.90.11 Driver's cabin for vehicles of subheading 8701.21, 8701.22, 8701.23, 8701.24 or 8701.29; 8707.90.19 Other; 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; 8707.90.90 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 8707.90.40. 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 27% for 8707.90.40 was checked against BT2026 (cell BT2026!N17410), 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.