Vietnam Tariff Intelligence

HS 8716.39.40 detail

HS code	8716.39.40
Description	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof / - Other trailers and semi-trailers for the transport of goods: / - - Other: / - - - Agricultural trailers and semi-trailers
Unit	chiếc
Generated	05/11/2026 17:41:35
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/87163940/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17709
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17709
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17709
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)	0% (except BN, ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MM, TH)	0% (except MM, 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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17031
ATIGA	2022	2022	0	AT!E16960
ATIGA	2023	2023	0	AT!F16960
ATIGA	2024	2024	0	AT!G16960
ATIGA	2025	2025	0	AT!H16960
ATIGA	2026	2026	0	AT!I16960
ATIGA	2027	2027	0	AT!J16960
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17016
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17016
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17016

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17016
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17016
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17016
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17017
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17017
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17017
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17017
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17017
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17017
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17022
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16977
AIFTA	30/12/2022	2022	0	AI!F16974
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G16974
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H16974
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I16974
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J16974
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K16974
VKFTA	2022	2022	0	VK!E17020
VKFTA	2023	2023	0	VK!F17020
VKFTA	2024	2024	0	VK!G17020
VKFTA	2025	2025	0	VK!H17020
VKFTA	2026	2026	0	VK!I17020
VKFTA	2027	2027	0	VK!J17020
VCFTA	2022	2022	4	VC!D17082
VCFTA	2023	2023	2	VC!E17082
VCFTA	2024	2024	0	VC!F17082

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17082
VCFTA	2026	2026	0	VC!H17082
VCFTA	2027	2027	0	VC!I17082
VN-EAEU	2022	2022	0	EAV!D17058
VN-EAEU	2023	2023	0	EAV!E17058
VN-EAEU	2024	2024	0	EAV!F17058
VN-EAEU	2025	2025	0	EAV!G17058
VN-EAEU	2026	2026	0	EAV!H17058
VN-EAEU	2027	2027	0	EAV!I17058
AHKFTA	2022	2022	12	AKH!D17053
AHKFTA	2023	2023	8	AKH!E17053
AHKFTA	2024	2024	8	AKH!F17053
AHKFTA	2025	2025	4	AKH!G17053
AHKFTA	2026	2026	4	AKH!H17053
AHKFTA	2027	2027	0	AKH!I17053
EVFTA	2022	2022	14,5	EV-NK!D17083
EVFTA	2023	2023	12,7	EV-NK!E17083
EVFTA	2024	2024	10,9	EV-NK!F17083
EVFTA	2025	2025	9	EV-NK!G17083
EVFTA	2026	2026	7,2	EV-NK!H17083
EVFTA	2027	2027	5,4	EV-NK!I17083
UKVFTA	2022	2022	14,5	UKV!D17082
UKVFTA	2023	2023	12,7	UKV!E17082
UKVFTA	2024	2024	10,9	UKV!F17082
UKVFTA	2025	2025	9	UKV!G17082
UKVFTA	2026	2026	7,2	UKV!H17082

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	5,4	UKV!I17082
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17176
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17176
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17176
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17176
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17176
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17176
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17176
RCEP A	2022	2022	0	RCEPT-A!D17045
RCEP A	2023	2023	0	RCEPT-A!E17045
RCEP A	2024	2024	0	RCEPT-A!F17045
RCEP A	2025	2025	0	RCEPT-A!G17045
RCEP A	2026	2026	0	RCEPT-A!H17045
RCEP A	2027	2027	0	RCEPT-A!I17045
RCEP B	2022	2022	0	B!D17045
RCEP B	2023	2023	0	B!E17045
RCEP B	2024	2024	0	B!F17045
RCEP B	2025	2025	0	B!G17045
RCEP B	2026	2026	0	B!H17045
RCEP B	2027	2027	0	B!I17045
RCEP C	2022	2022	0	C!D17043
RCEP C	2023	2023	0	C!E17043
RCEP C	2024	2024	0	C!F17043
RCEP C	2025	2025	0	C!G17043
RCEP C	2026	2026	0	C!H17043
RCEP C	2027	2027	0	C!I17043

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17042
RCEP D	2023	2023	0	D!E17042
RCEP D	2024	2024	0	D!F17042
RCEP D	2025	2025	0	D!G17042
RCEP D	2026	2026	0	D!H17042
RCEP D	2027	2027	0	D!I17042
RCEP E	2022	2022	0	E!D17046
RCEP E	2023	2023	0	E!E17046
RCEP E	2024	2024	0	E!F17046
RCEP E	2025	2025	0	E!G17046
RCEP E	2026	2026	0	E!H17046
RCEP E	2027	2027	0	E!I17046
RCEP F	2022	2022	0	F!D17045
RCEP F	2023	2023	0	F!E17045
RCEP F	2024	2024	0	F!F17045
RCEP F	2025	2025	0	F!G17045
RCEP F	2026	2026	0	F!H17045
RCEP F	2027	2027	0	F!I17045
VIFTA	2024	2024	17.1	VI!F15986
VIFTA	2025	2025	14.3	VI!G15986
VIFTA	2026	2026	11.4	VI!H15986
VIFTA	2027	2027	8.6	VI!I15986

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8716.39 has 3 lines; 8716.39.40 is distinguished from its siblings by: Agricultural trailers and semi-trailers.	8716.39.91 Having a carrying capacity (payload) exceeding 200 t; 8716.39.99 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
HS-005	BLUE	Chapter 98 equivalent exists	8716.39.40 corresponds to Chapter 98 code 9844.20.32 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Rơ-moóc và sơ mi rơ-moóc dùng trong nông nghiệp	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8716.39.40. 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 20% for 8716.39.40 was checked against BT2026 (cell BT2026!N17709), 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.