Vietnam Tariff Intelligence

HS 8716.80.20 detail

HS code	8716.80.20
Description	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof / - Other vehicles: / - - Wheelbarrows
Unit	chiếc
Generated	05/11/2026 11:58:18
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/87168020/

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!K17716
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17716
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17716
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 (-ID)	0% (except 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(-KH, LA, MM)	0% (except KH, LA, MM)	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
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
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
RCEP (Annex A)	10	10%	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 B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E17038
ATIGA	2022	2022	0	AT!E16967
ATIGA	2023	2023	0	AT!F16967
ATIGA	2024	2024	0	AT!G16967
ATIGA	2025	2025	0	AT!H16967
ATIGA	2026	2026	0	AT!I16967
ATIGA	2027	2027	0	AT!J16967
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17023
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17023
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17023

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17023
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17023
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17023
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E17024
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17024
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17024
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17024
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17024
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17024
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17029
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16984
AIFTA	30/12/2022	2022	0	AI!F16981
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G16981
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H16981
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I16981
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J16981
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K16981
VKFTA	2022	2022	0	VK!E17027
VKFTA	2023	2023	0	VK!F17027
VKFTA	2024	2024	0	VK!G17027
VKFTA	2025	2025	0	VK!H17027
VKFTA	2026	2026	0	VK!I17027
VKFTA	2027	2027	0	VK!J17027
VCFTA	2022	2022	4	VC!D17089
VCFTA	2023	2023	2	VC!E17089
VCFTA	2024	2024	0	VC!F17089

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17089
VCFTA	2026	2026	0	VC!H17089
VCFTA	2027	2027	0	VC!I17089
VN-EAEU	2022	2022	0	EAV!D17065
VN-EAEU	2023	2023	0	EAV!E17065
VN-EAEU	2024	2024	0	EAV!F17065
VN-EAEU	2025	2025	0	EAV!G17065
VN-EAEU	2026	2026	0	EAV!H17065
VN-EAEU	2027	2027	0	EAV!I17065
AHKFTA	2022	2022	12	AKH!D17060
AHKFTA	2023	2023	8	AKH!E17060
AHKFTA	2024	2024	8	AKH!F17060
AHKFTA	2025	2025	4	AKH!G17060
AHKFTA	2026	2026	4	AKH!H17060
AHKFTA	2027	2027	0	AKH!I17060
EVFTA	2022	2022	14,5	EV-NK!D17090
EVFTA	2023	2023	12,7	EV-NK!E17090
EVFTA	2024	2024	10,9	EV-NK!F17090
EVFTA	2025	2025	9	EV-NK!G17090
EVFTA	2026	2026	7,2	EV-NK!H17090
EVFTA	2027	2027	5,4	EV-NK!I17090
UKVFTA	2022	2022	14,5	UKV!D17089
UKVFTA	2023	2023	12,7	UKV!E17089
UKVFTA	2024	2024	10,9	UKV!F17089
UKVFTA	2025	2025	9	UKV!G17089
UKVFTA	2026	2026	7,2	UKV!H17089

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	5,4	UKV!I17089
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17183
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17183
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17183
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17183
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17183
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17183
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17183
RCEP A	2022	2022	18	RCEPT-A!D17052
RCEP A	2023	2023	16	RCEPT-A!E17052
RCEP A	2024	2024	14	RCEPT-A!F17052
RCEP A	2025	2025	12	RCEPT-A!G17052
RCEP A	2026	2026	10	RCEPT-A!H17052
RCEP A	2027	2027	8	RCEPT-A!I17052
RCEP B	2022	2022	18	B!D17052
RCEP B	2023	2023	16	B!E17052
RCEP B	2024	2024	14	B!F17052
RCEP B	2025	2025	12	B!G17052
RCEP B	2026	2026	10	B!H17052
RCEP B	2027	2027	8	B!I17052
RCEP C	2022	2022	18	C!D17050
RCEP C	2023	2023	16	C!E17050
RCEP C	2024	2024	14	C!F17050
RCEP C	2025	2025	12	C!G17050
RCEP C	2026	2026	10	C!H17050
RCEP C	2027	2027	8	C!I17050

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D17049
RCEP D	2023	2023	16,4	D!E17049
RCEP D	2024	2024	14,5	D!F17049
RCEP D	2025	2025	12,7	D!G17049
RCEP D	2026	2026	10,9	D!H17049
RCEP D	2027	2027	9,1	D!I17049
RCEP E	2022	2022	18	E!D17053
RCEP E	2023	2023	16	E!E17053
RCEP E	2024	2024	14	E!F17053
RCEP E	2025	2025	12	E!G17053
RCEP E	2026	2026	10	E!H17053
RCEP E	2027	2027	8	E!I17053
RCEP F	2022	2022	18	F!D17052
RCEP F	2023	2023	16	F!E17052
RCEP F	2024	2024	14	F!F17052
RCEP F	2025	2025	12	F!G17052
RCEP F	2026	2026	10	F!H17052
RCEP F	2027	2027	8	F!I17052
VIFTA	2024	2024	17.1	VI!F15993
VIFTA	2025	2025	14.3	VI!G15993
VIFTA	2026	2026	11.4	VI!H15993
VIFTA	2027	2027	8.6	VI!I15993

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 8716.80 has 3 lines; 8716.80.20 is distinguished from its siblings by: Wheelbarrows.	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; 8716.80.90 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 8716.80.20. 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 8716.80.20 was checked against BT2026 (cell BT2026!N17716), 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.