Vietnam Tariff Intelligence

HS 8716.90.13 detail

HS code	8716.90.13
Description	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof / - Parts: / - - For trailers and semi-trailers: / - - - For goods of subheading 8716.20
Unit	chiếc
Generated	02/11/2026 13:53:17
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/87169013/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17720
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17720
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17720
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)	0% (except BN)	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, MM)	0% (except KH, 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
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	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	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!E17042
ATIGA	2022	2022	0	AT!E16971
ATIGA	2023	2023	0	AT!F16971
ATIGA	2024	2024	0	AT!G16971
ATIGA	2025	2025	0	AT!H16971
ATIGA	2026	2026	0	AT!I16971
ATIGA	2027	2027	0	AT!J16971
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17027
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17027
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17027

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17027
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17027
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17027
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17028
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17028
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17028
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17028
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17028
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17028
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17033
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16988
AIFTA	30/12/2022	2022	0	AI!F16985
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G16985
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H16985
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I16985
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J16985
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K16985
VKFTA	2022	2022	0	VK!E17031
VKFTA	2023	2023	0	VK!F17031
VKFTA	2024	2024	0	VK!G17031
VKFTA	2025	2025	0	VK!H17031
VKFTA	2026	2026	0	VK!I17031
VKFTA	2027	2027	0	VK!J17031
VCFTA	2022	2022	3	VC!D17093
VCFTA	2023	2023	1	VC!E17093
VCFTA	2024	2024	0	VC!F17093

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17093
VCFTA	2026	2026	0	VC!H17093
VCFTA	2027	2027	0	VC!I17093
VN-EAEU	2022	2022	0	EAV!D17069
VN-EAEU	2023	2023	0	EAV!E17069
VN-EAEU	2024	2024	0	EAV!F17069
VN-EAEU	2025	2025	0	EAV!G17069
VN-EAEU	2026	2026	0	EAV!H17069
VN-EAEU	2027	2027	0	EAV!I17069
AHKFTA	2022	2022	9	AKH!D17064
AHKFTA	2023	2023	6	AKH!E17064
AHKFTA	2024	2024	6	AKH!F17064
AHKFTA	2025	2025	3	AKH!G17064
AHKFTA	2026	2026	3	AKH!H17064
AHKFTA	2027	2027	0	AKH!I17064
EVFTA	2022	2022	10,9	EV-NK!D17094
EVFTA	2023	2023	9,5	EV-NK!E17094
EVFTA	2024	2024	8,1	EV-NK!F17094
EVFTA	2025	2025	6,8	EV-NK!G17094
EVFTA	2026	2026	5,4	EV-NK!H17094
EVFTA	2027	2027	4	EV-NK!I17094
UKVFTA	2022	2022	10,9	UKV!D17093
UKVFTA	2023	2023	9,5	UKV!E17093
UKVFTA	2024	2024	8,1	UKV!F17093
UKVFTA	2025	2025	6,8	UKV!G17093
UKVFTA	2026	2026	5,4	UKV!H17093

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	4	UKV!I17093
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17187
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17187
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17187
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17187
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17187
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17187
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17187
RCEP A	2022	2022	0	RCEPT-A!D17056
RCEP A	2023	2023	0	RCEPT-A!E17056
RCEP A	2024	2024	0	RCEPT-A!F17056
RCEP A	2025	2025	0	RCEPT-A!G17056
RCEP A	2026	2026	0	RCEPT-A!H17056
RCEP A	2027	2027	0	RCEPT-A!I17056
RCEP B	2022	2022	0	B!D17056
RCEP B	2023	2023	0	B!E17056
RCEP B	2024	2024	0	B!F17056
RCEP B	2025	2025	0	B!G17056
RCEP B	2026	2026	0	B!H17056
RCEP B	2027	2027	0	B!I17056
RCEP C	2022	2022	0	C!D17054
RCEP C	2023	2023	0	C!E17054
RCEP C	2024	2024	0	C!F17054
RCEP C	2025	2025	0	C!G17054
RCEP C	2026	2026	0	C!H17054
RCEP C	2027	2027	0	C!I17054

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17053
RCEP D	2023	2023	0	D!E17053
RCEP D	2024	2024	0	D!F17053
RCEP D	2025	2025	0	D!G17053
RCEP D	2026	2026	0	D!H17053
RCEP D	2027	2027	0	D!I17053
RCEP E	2022	2022	0	E!D17057
RCEP E	2023	2023	0	E!E17057
RCEP E	2024	2024	0	E!F17057
RCEP E	2025	2025	0	E!G17057
RCEP E	2026	2026	0	E!H17057
RCEP E	2027	2027	0	E!I17057
RCEP F	2022	2022	0	F!D17056
RCEP F	2023	2023	0	F!E17056
RCEP F	2024	2024	0	F!F17056
RCEP F	2025	2025	0	F!G17056
RCEP F	2026	2026	0	F!H17056
RCEP F	2027	2027	0	F!I17056
VIFTA	2024	2024	12,9	VI!F15997
VIFTA	2025	2025	10.7	VI!G15997
VIFTA	2026	2026	8.6	VI!H15997
VIFTA	2027	2027	6.4	VI!I15997

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 8716.90 has 10 lines; 8716.90.13 is distinguished from its siblings by: For goods of subheading 8716.20.	8716.90.19 Other; 8716.90.21 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; 8716.90.22 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.	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 8716.90.13. 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 15% for 8716.90.13 was checked against BT2026 (cell BT2026!N17720), 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.