Vietnam Tariff Intelligence

HS 8716.90.23 detail

HS code	8716.90.23
Description	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof / - Parts: / - - For vehicles of subheading 8716.80.10 or 8716.80.20: / - - - Other, for goods of subheading 8716.80.10
Unit	chiếc
Generated	08/11/2026 06:11:06
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/87169023/

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!K17725
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17725
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17725
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	0%	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	10.5	10.5%	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!E17047
ATIGA	2022	2022	0	AT!E16976
ATIGA	2023	2023	0	AT!F16976
ATIGA	2024	2024	0	AT!G16976
ATIGA	2025	2025	0	AT!H16976
ATIGA	2026	2026	0	AT!I16976
ATIGA	2027	2027	0	AT!J16976
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17032
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17032
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17032

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17032
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17032
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17032
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17033
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17033
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17033
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17033
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17033
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17033
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17038
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16993
AIFTA	30/12/2022	2022	0	AI!F16990
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G16990
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H16990
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I16990
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J16990
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K16990
VKFTA	2022	2022	0	VK!E17036
VKFTA	2023	2023	0	VK!F17036
VKFTA	2024	2024	0	VK!G17036
VKFTA	2025	2025	0	VK!H17036
VKFTA	2026	2026	0	VK!I17036
VKFTA	2027	2027	0	VK!J17036
VCFTA	2022	2022	3	VC!D17098
VCFTA	2023	2023	1	VC!E17098
VCFTA	2024	2024	0	VC!F17098

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17098
VCFTA	2026	2026	0	VC!H17098
VCFTA	2027	2027	0	VC!I17098
VN-EAEU	2022	2022	0	EAV!D17074
VN-EAEU	2023	2023	0	EAV!E17074
VN-EAEU	2024	2024	0	EAV!F17074
VN-EAEU	2025	2025	0	EAV!G17074
VN-EAEU	2026	2026	0	EAV!H17074
VN-EAEU	2027	2027	0	EAV!I17074
AHKFTA	2022	2022	9	AKH!D17069
AHKFTA	2023	2023	6	AKH!E17069
AHKFTA	2024	2024	6	AKH!F17069
AHKFTA	2025	2025	3	AKH!G17069
AHKFTA	2026	2026	3	AKH!H17069
AHKFTA	2027	2027	0	AKH!I17069
EVFTA	2022	2022	10,9	EV-NK!D17099
EVFTA	2023	2023	9,5	EV-NK!E17099
EVFTA	2024	2024	8,1	EV-NK!F17099
EVFTA	2025	2025	6,8	EV-NK!G17099
EVFTA	2026	2026	5,4	EV-NK!H17099
EVFTA	2027	2027	4	EV-NK!I17099
UKVFTA	2022	2022	10,9	UKV!D17098
UKVFTA	2023	2023	9,5	UKV!E17098
UKVFTA	2024	2024	8,1	UKV!F17098
UKVFTA	2025	2025	6,8	UKV!G17098
UKVFTA	2026	2026	5,4	UKV!H17098

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	4	UKV!I17098
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17192
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17192
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17192
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17192
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17192
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17192
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17192
RCEP A	2022	2022	0	RCEPT-A!D17061
RCEP A	2023	2023	0	RCEPT-A!E17061
RCEP A	2024	2024	0	RCEPT-A!F17061
RCEP A	2025	2025	0	RCEPT-A!G17061
RCEP A	2026	2026	0	RCEPT-A!H17061
RCEP A	2027	2027	0	RCEPT-A!I17061
RCEP B	2022	2022	0	B!D17061
RCEP B	2023	2023	0	B!E17061
RCEP B	2024	2024	0	B!F17061
RCEP B	2025	2025	0	B!G17061
RCEP B	2026	2026	0	B!H17061
RCEP B	2027	2027	0	B!I17061
RCEP C	2022	2022	0	C!D17059
RCEP C	2023	2023	0	C!E17059
RCEP C	2024	2024	0	C!F17059
RCEP C	2025	2025	0	C!G17059
RCEP C	2026	2026	0	C!H17059
RCEP C	2027	2027	0	C!I17059

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17058
RCEP D	2023	2023	0	D!E17058
RCEP D	2024	2024	0	D!F17058
RCEP D	2025	2025	0	D!G17058
RCEP D	2026	2026	0	D!H17058
RCEP D	2027	2027	0	D!I17058
RCEP E	2022	2022	0	E!D17062
RCEP E	2023	2023	0	E!E17062
RCEP E	2024	2024	0	E!F17062
RCEP E	2025	2025	0	E!G17062
RCEP E	2026	2026	0	E!H17062
RCEP E	2027	2027	0	E!I17062
RCEP F	2022	2022	0	F!D17061
RCEP F	2023	2023	0	F!E17061
RCEP F	2024	2024	0	F!F17061
RCEP F	2025	2025	0	F!G17061
RCEP F	2026	2026	0	F!H17061
RCEP F	2027	2027	0	F!I17061
VIFTA	2024	2024	13,5	VI!F16002
VIFTA	2025	2025	12	VI!G16002
VIFTA	2026	2026	10.5	VI!H16002
VIFTA	2027	2027	9	VI!I16002

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; 8716.90.23 is distinguished from its siblings by: Other, for goods of subheading 8716.80.10.	8716.90.13 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; 8716.90.24 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 8716.90.23. 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 8716.90.23 was checked against BT2026 (cell BT2026!N17725), 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.