Vietnam Tariff Intelligence

HS 8707.10.30 detail

HS code	8707.10.30
Description	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05 / - For the vehicles of heading 87.03: / - - For vehicles specially designed for travelling on snow
Unit	chiếc
Generated	03/11/2026 16:57:04
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/87071030/

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!K17400
Preferential (MFN)	27	27%	26/2023/NĐ-CP	2023-07-15	BT2026!N17400
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17400
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
ACFTA	0 (-BN, ID, LA, PH)	0% (except BN, ID, LA, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	4	4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4	4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VKFTA	32	32%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VCFTA	40	40%	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!E16713
ATIGA	2022	2022	0	AT!E16642
ATIGA	2023	2023	0	AT!F16642
ATIGA	2024	2024	0	AT!G16642
ATIGA	2025	2025	0	AT!H16642
ATIGA	2026	2026	0	AT!I16642
ATIGA	2027	2027	0	AT!J16642
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16698
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16698
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16698

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16698
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16698
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16698
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16699
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16699
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16699
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16699
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16699
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16699
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16700
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16659
AIFTA	30/12/2022	2022	*	AI!F16656
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16656
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16656
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16656
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16656
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16656
VKFTA	2022	2022	32	VK!E16698
VKFTA	2023	2023	32	VK!F16698
VKFTA	2024	2024	32	VK!G16698
VKFTA	2025	2025	32	VK!H16698
VKFTA	2026	2026	32	VK!I16698
VKFTA	2027	2027	32	VK!J16698
VCFTA	2022	2022	40	VC!D16758
VCFTA	2023	2023	40	VC!E16758
VCFTA	2024	2024	40	VC!F16758

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	40	VC!G16758
VCFTA	2026	2026	40	VC!H16758
VCFTA	2027	2027	40	VC!I16758
VN-EAEU	2022	2022	0	EAV!D16734
VN-EAEU	2023	2023	0	EAV!E16734
VN-EAEU	2024	2024	0	EAV!F16734
VN-EAEU	2025	2025	0	EAV!G16734
VN-EAEU	2026	2026	0	EAV!H16734
VN-EAEU	2027	2027	0	EAV!I16734
AHKFTA	2022	2022	*	AKH!D16735
AHKFTA	2023	2023	*	AKH!E16735
AHKFTA	2024	2024	*	AKH!F16735
AHKFTA	2025	2025	*	AKH!G16735
AHKFTA	2026	2026	*	AKH!H16735
AHKFTA	2027	2027	*	AKH!I16735
EVFTA	2022	2022	20	EV-NK!D16755
EVFTA	2023	2023	16	EV-NK!E16755
EVFTA	2024	2024	12	EV-NK!F16755
EVFTA	2025	2025	8	EV-NK!G16755
EVFTA	2026	2026	4	EV-NK!H16755
EVFTA	2027	2027	0	EV-NK!I16755
UKVFTA	2022	2022	20	UKV!D16754
UKVFTA	2023	2023	16	UKV!E16754
UKVFTA	2024	2024	12	UKV!F16754
UKVFTA	2025	2025	8	UKV!G16754
UKVFTA	2026	2026	4	UKV!H16754

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16754
CPTPP	(I)	2021 (DERIVED)	19	CPTPP!D16737
CPTPP	(II)	2022 (DERIVED)	16,3	CPTPP!E16737
CPTPP	(III)	2023 (DERIVED)	13,6	CPTPP!F16737
CPTPP	(IV)	2024 (DERIVED)	10,9	CPTPP!G16737
CPTPP	(V)	2025 (DERIVED)	8,1	CPTPP!H16737
CPTPP	(VI)	2026 (DERIVED)	5,4	CPTPP!I16737
CPTPP	(VII)	2027 (DERIVED)	2,7	CPTPP!J16737
RCEP A	2022	2022	25,2	RCEPT-A!D16725
RCEP A	2023	2023	22,4	RCEPT-A!E16725
RCEP A	2024	2024	19,6	RCEPT-A!F16725
RCEP A	2025	2025	16,8	RCEPT-A!G16725
RCEP A	2026	2026	14	RCEPT-A!H16725
RCEP A	2027	2027	11,2	RCEPT-A!I16725
RCEP B	2022	2022	25,2	B!D16725
RCEP B	2023	2023	22,4	B!E16725
RCEP B	2024	2024	19,6	B!F16725
RCEP B	2025	2025	16,8	B!G16725
RCEP B	2026	2026	14	B!H16725
RCEP B	2027	2027	11,2	B!I16725
RCEP C	2022	2022	25,2	C!D16723
RCEP C	2023	2023	22,4	C!E16723
RCEP C	2024	2024	19,6	C!F16723
RCEP C	2025	2025	16,8	C!G16723
RCEP C	2026	2026	14	C!H16723
RCEP C	2027	2027	11,2	C!I16723

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25,5	D!D16722
RCEP D	2023	2023	22,9	D!E16722
RCEP D	2024	2024	20,4	D!F16722
RCEP D	2025	2025	17,8	D!G16722
RCEP D	2026	2026	15,3	D!H16722
RCEP D	2027	2027	12,7	D!I16722
RCEP E	2022	2022	25,2	E!D16726
RCEP E	2023	2023	22,4	E!E16726
RCEP E	2024	2024	19,6	E!F16726
RCEP E	2025	2025	16,8	E!G16726
RCEP E	2026	2026	14	E!H16726
RCEP E	2027	2027	11,2	E!I16726
RCEP F	2022	2022	25,2	F!D16725
RCEP F	2023	2023	22,4	F!E16725
RCEP F	2024	2024	19,6	F!F16725
RCEP F	2025	2025	16,8	F!G16725
RCEP F	2026	2026	14	F!H16725
RCEP F	2027	2027	11,2	F!I16725
VIFTA	2024	2024	*	VI!F15669
VIFTA	2025	2025	*	VI!G15669
VIFTA	2026	2026	*	VI!H15669
VIFTA	2027	2027	*	VI!I15669

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	VKFTA 32%, VCFTA 40%: 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 8707.10 has 4 lines; 8707.10.30 is distinguished from its siblings by: For vehicles specially designed for travelling on snow.	8707.10.10 For go-karts and golf cars (including golf buggies) and similar vehicles; 8707.10.20 For ambulances; 8707.10.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8707.10.30 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8707.10.30	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8707.10.30. 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 8707.10.30 was checked against BT2026 (cell BT2026!N17400), 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.