Vietnam Tariff Intelligence

HS 8714.20.11 detail

HS code	8714.20.11
Description	Parts and accessories of vehicles of headings 87.11 to 87.13 / - Of carriages for disabled persons: / - - Castors wheels: / - - - Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm
Unit	kg/chiếc
Generated	03/11/2026 21:22:27
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/87142011/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17669
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17669
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17669
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	0%	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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E16989
ATIGA	2022	2022	0	AT!E16918
ATIGA	2023	2023	0	AT!F16918
ATIGA	2024	2024	0	AT!G16918
ATIGA	2025	2025	0	AT!H16918
ATIGA	2026	2026	0	AT!I16918
ATIGA	2027	2027	0	AT!J16918
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16974
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16974
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16974
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16974

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16974
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16974
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16975
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16975
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16975
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16975
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16975
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16975
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16980
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16935
AIFTA	30/12/2022	2022	0	AI!F16932
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G16932
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H16932
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I16932
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J16932
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K16932
VKFTA	2022	2022	0	VK!E16978
VKFTA	2023	2023	0	VK!F16978
VKFTA	2024	2024	0	VK!G16978
VKFTA	2025	2025	0	VK!H16978
VKFTA	2026	2026	0	VK!I16978
VKFTA	2027	2027	0	VK!J16978
VCFTA	2022	2022	0	VC!D17040
VCFTA	2023	2023	0	VC!E17040
VCFTA	2024	2024	0	VC!F17040
VCFTA	2025	2025	0	VC!G17040

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H17040
VCFTA	2027	2027	0	VC!I17040
VN-EAEU	2022	2022	*	EAV!D17016
VN-EAEU	2023	2023	*	EAV!E17016
VN-EAEU	2024	2024	*	EAV!F17016
VN-EAEU	2025	2025	*	EAV!G17016
VN-EAEU	2026	2026	*	EAV!H17016
VN-EAEU	2027	2027	*	EAV!I17016
AHKFTA	2022	2022	0	AKH!D17011
AHKFTA	2023	2023	0	AKH!E17011
AHKFTA	2024	2024	0	AKH!F17011
AHKFTA	2025	2025	0	AKH!G17011
AHKFTA	2026	2026	0	AKH!H17011
AHKFTA	2027	2027	0	AKH!I17011
EVFTA	2022	2022	0	EV-NK!D17041
EVFTA	2023	2023	0	EV-NK!E17041
EVFTA	2024	2024	0	EV-NK!F17041
EVFTA	2025	2025	0	EV-NK!G17041
EVFTA	2026	2026	0	EV-NK!H17041
EVFTA	2027	2027	0	EV-NK!I17041
UKVFTA	2022	2022	0	UKV!D17040
UKVFTA	2023	2023	0	UKV!E17040
UKVFTA	2024	2024	0	UKV!F17040
UKVFTA	2025	2025	0	UKV!G17040
UKVFTA	2026	2026	0	UKV!H17040
UKVFTA	2027	2027	0	UKV!I17040

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17134
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17134
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17134
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17134
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17134
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17134
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17134
RCEP A	2022	2022	0	RCEPT-A!D17003
RCEP A	2023	2023	0	RCEPT-A!E17003
RCEP A	2024	2024	0	RCEPT-A!F17003
RCEP A	2025	2025	0	RCEPT-A!G17003
RCEP A	2026	2026	0	RCEPT-A!H17003
RCEP A	2027	2027	0	RCEPT-A!I17003
RCEP B	2022	2022	0	B!D17003
RCEP B	2023	2023	0	B!E17003
RCEP B	2024	2024	0	B!F17003
RCEP B	2025	2025	0	B!G17003
RCEP B	2026	2026	0	B!H17003
RCEP B	2027	2027	0	B!I17003
RCEP C	2022	2022	0	C!D17001
RCEP C	2023	2023	0	C!E17001
RCEP C	2024	2024	0	C!F17001
RCEP C	2025	2025	0	C!G17001
RCEP C	2026	2026	0	C!H17001
RCEP C	2027	2027	0	C!I17001
RCEP D	2022	2022	0	D!D17000

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E17000
RCEP D	2024	2024	0	D!F17000
RCEP D	2025	2025	0	D!G17000
RCEP D	2026	2026	0	D!H17000
RCEP D	2027	2027	0	D!I17000
RCEP E	2022	2022	0	E!D17004
RCEP E	2023	2023	0	E!E17004
RCEP E	2024	2024	0	E!F17004
RCEP E	2025	2025	0	E!G17004
RCEP E	2026	2026	0	E!H17004
RCEP E	2027	2027	0	E!I17004
RCEP F	2022	2022	0	F!D17003
RCEP F	2023	2023	0	F!E17003
RCEP F	2024	2024	0	F!F17003
RCEP F	2025	2025	0	F!G17003
RCEP F	2026	2026	0	F!H17003
RCEP F	2027	2027	0	F!I17003
VIFTA	2024	2024	0	VI!F15946
VIFTA	2025	2025	0	VI!G15946
VIFTA	2026	2026	0	VI!H15946
VIFTA	2027	2027	0	VI!I15946

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Phương tiện QSD cấp NK (08/2023/TT-BCT - PL1.II)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8714.20 has 4 lines; 8714.20.11 is distinguished from its siblings by: Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm.	8714.20.12 Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm; 8714.20.19 Other; 8714.20.90 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 8714.20.11. 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 0% for 8714.20.11 was checked against BT2026 (cell BT2026!N17669), 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

Item policy

Item policy
Phương tiện QSD cấp NK (08/2023/TT-BCT - PL1.II)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.