Vietnam Tariff Intelligence

HS 8706.00.31 detail

HS code	8706.00.31
Description	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05 / - For vehicles of heading 87.03: / - - For go-karts and golf cars (including golf buggies) and similar vehicles
Unit	chiếc
Generated	09/11/2026 08:19:36
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://vietnamtariff.com/hs-code/87060031/

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!K17387
Preferential (MFN)	27	27%	26/2023/NĐ-CP	2023-07-15	BT2026!N17387
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17387
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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; M: 7,6	5% · M: 7.6%	Consolidated BT2026	(VI)	CPTPP	115/2022/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
RCEP (Annex A)	28	28%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	28	28%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	28	28%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		50	AC!E16699
ATIGA	2022	2022	0	AT!E16628
ATIGA	2023	2023	0	AT!F16628
ATIGA	2024	2024	0	AT!G16628
ATIGA	2025	2025	0	AT!H16628
ATIGA	2026	2026	0	AT!I16628
ATIGA	2027	2027	0	AT!J16628
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16684
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16684

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16684
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16684
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16684
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16684
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16685
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16685
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16685
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16685
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16685
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16685
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16686
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16645
AIFTA	30/12/2022	2022	*	AI!F16642
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16642
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16642
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16642
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16642
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16642
VKFTA	2022	2022	32	VK!E16684
VKFTA	2023	2023	32	VK!F16684
VKFTA	2024	2024	32	VK!G16684
VKFTA	2025	2025	32	VK!H16684
VKFTA	2026	2026	32	VK!I16684
VKFTA	2027	2027	32	VK!J16684
VCFTA	2022	2022	40	VC!D16744
VCFTA	2023	2023	40	VC!E16744

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	40	VC!F16744
VCFTA	2025	2025	40	VC!G16744
VCFTA	2026	2026	40	VC!H16744
VCFTA	2027	2027	40	VC!I16744
VN-EAEU	2022	2022	*	EAV!D16720
VN-EAEU	2023	2023	*	EAV!E16720
VN-EAEU	2024	2024	*	EAV!F16720
VN-EAEU	2025	2025	*	EAV!G16720
VN-EAEU	2026	2026	*	EAV!H16720
VN-EAEU	2027	2027	*	EAV!I16720
AHKFTA	2022	2022	*	AKH!D16721
AHKFTA	2023	2023	*	AKH!E16721
AHKFTA	2024	2024	*	AKH!F16721
AHKFTA	2025	2025	*	AKH!G16721
AHKFTA	2026	2026	*	AKH!H16721
AHKFTA	2027	2027	*	AKH!I16721
EVFTA	2022	2022	20	EV-NK!D16741
EVFTA	2023	2023	16	EV-NK!E16741
EVFTA	2024	2024	12	EV-NK!F16741
EVFTA	2025	2025	8	EV-NK!G16741
EVFTA	2026	2026	4	EV-NK!H16741
EVFTA	2027	2027	0	EV-NK!I16741
UKVFTA	2022	2022	20	UKV!D16740
UKVFTA	2023	2023	16	UKV!E16740
UKVFTA	2024	2024	12	UKV!F16740
UKVFTA	2025	2025	8	UKV!G16740

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	4	UKV!H16740
UKVFTA	2027	2027	0	UKV!I16740
CPTPP	(I)	2021 (DERIVED)	17,8	CPTPP!D16723
CPTPP	(II)	2022 (DERIVED)	15,2	CPTPP!E16723
CPTPP	(III)	2023 (DERIVED)	12,7	CPTPP!F16723
CPTPP	(IV)	2024 (DERIVED)	10,1	CPTPP!G16723
CPTPP	(V)	2025 (DERIVED)	7,6	CPTPP!H16723
CPTPP	(VI)	2026 (DERIVED)	5	CPTPP!I16723
CPTPP	(VII)	2027 (DERIVED)	2,5	CPTPP!J16723
RCEP A	2022	2022	28	RCEPT-A!D16711
RCEP A	2023	2023	28	RCEPT-A!E16711
RCEP A	2024	2024	28	RCEPT-A!F16711
RCEP A	2025	2025	28	RCEPT-A!G16711
RCEP A	2026	2026	28	RCEPT-A!H16711
RCEP A	2027	2027	28	RCEPT-A!I16711
RCEP B	2022	2022	28	B!D16711
RCEP B	2023	2023	28	B!E16711
RCEP B	2024	2024	28	B!F16711
RCEP B	2025	2025	28	B!G16711
RCEP B	2026	2026	28	B!H16711
RCEP B	2027	2027	28	B!I16711
RCEP C	2022	2022	*	C!D16709
RCEP C	2023	2023	*	C!E16709
RCEP C	2024	2024	*	C!F16709
RCEP C	2025	2025	*	C!G16709
RCEP C	2026	2026	*	C!H16709

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I16709
RCEP D	2022	2022	*	D!D16708
RCEP D	2023	2023	*	D!E16708
RCEP D	2024	2024	*	D!F16708
RCEP D	2025	2025	*	D!G16708
RCEP D	2026	2026	*	D!H16708
RCEP D	2027	2027	*	D!I16708
RCEP E	2022	2022	*	E!D16712
RCEP E	2023	2023	*	E!E16712
RCEP E	2024	2024	*	E!F16712
RCEP E	2025	2025	*	E!G16712
RCEP E	2026	2026	*	E!H16712
RCEP E	2027	2027	*	E!I16712
RCEP F	2022	2022	28	F!D16711
RCEP F	2023	2023	28	F!E16711
RCEP F	2024	2024	28	F!F16711
RCEP F	2025	2025	28	F!G16711
RCEP F	2026	2026	28	F!H16711
RCEP F	2027	2027	28	F!I16711
VIFTA	2024	2024	*	VI!F15656
VIFTA	2025	2025	*	VI!G15656
VIFTA	2026	2026	*	VI!H15656
VIFTA	2027	2027	*	VI!I15656

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT trước TQ (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HHNK phải chứng nhận trước khi thông quan (12/2022/TT-BGTVT PL1)		12/2022/TT-BGTVT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "5; M: 7,6" has a general 5% and an "M:" 7.6% 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; M: 7,6", the FTA schedule for period (VI) shows "5".		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	RCEP (Annex A) 28%, RCEP (Annex B) 28%, RCEP (Annex F) 28%, VKFTA 32%, VCFTA 40%, ACFTA 50%: 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 8706.00 has 13 lines; 8706.00.31 is distinguished from its siblings by: For go-karts and golf cars (including golf buggies) and similar vehicles.	8706.00.11 For agricultural tractors of heading 87.01; 8706.00.19 Other; 8706.00.21 For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans); 8706.00.22 Other, for vehicles with g.v.w. not exceeding 24 t; 8706.00.23 Other, for vehicles with g.v.w. exceeding 24 t; 8706.00.32 For ambulances	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 8706.00.31. 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 8706.00.31 was checked against BT2026 (cell BT2026!N17387), 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
HHNK phải chứng nhận trước khi thông quan (12/2022/TT-BGTVT PL1)
Chứng nhận chất lượng ATKT và BVMT trước TQ (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.