Vietnam Tariff Intelligence

HS 8707.10.10 detail

HS code	8707.10.10
Description	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05 / - For the vehicles of heading 87.03: / - - For go-karts and golf cars (including golf buggies) and similar vehicles
Unit	chiếc
Generated	04/11/2026 10:36:14
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/87071010/

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!K17398
Preferential (MFN)	27	27%	26/2023/NĐ-CP	2023-07-15	BT2026!N17398
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17398
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!E16711
ATIGA	2022	2022	0	AT!E16640
ATIGA	2023	2023	0	AT!F16640
ATIGA	2024	2024	0	AT!G16640
ATIGA	2025	2025	0	AT!H16640
ATIGA	2026	2026	0	AT!I16640
ATIGA	2027	2027	0	AT!J16640
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16696
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16696
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16696

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16696
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16696
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16696
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16697
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16697
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16697
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16697
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16697
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16697
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16698
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16657
AIFTA	30/12/2022	2022	*	AI!F16654
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16654
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16654
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16654
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16654
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16654
VKFTA	2022	2022	32	VK!E16696
VKFTA	2023	2023	32	VK!F16696
VKFTA	2024	2024	32	VK!G16696
VKFTA	2025	2025	32	VK!H16696
VKFTA	2026	2026	32	VK!I16696
VKFTA	2027	2027	32	VK!J16696
VCFTA	2022	2022	40	VC!D16756
VCFTA	2023	2023	40	VC!E16756
VCFTA	2024	2024	40	VC!F16756

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	40	VC!G16756
VCFTA	2026	2026	40	VC!H16756
VCFTA	2027	2027	40	VC!I16756
VN-EAEU	2022	2022	0	EAV!D16732
VN-EAEU	2023	2023	0	EAV!E16732
VN-EAEU	2024	2024	0	EAV!F16732
VN-EAEU	2025	2025	0	EAV!G16732
VN-EAEU	2026	2026	0	EAV!H16732
VN-EAEU	2027	2027	0	EAV!I16732
AHKFTA	2022	2022	*	AKH!D16733
AHKFTA	2023	2023	*	AKH!E16733
AHKFTA	2024	2024	*	AKH!F16733
AHKFTA	2025	2025	*	AKH!G16733
AHKFTA	2026	2026	*	AKH!H16733
AHKFTA	2027	2027	*	AKH!I16733
EVFTA	2022	2022	20	EV-NK!D16753
EVFTA	2023	2023	16	EV-NK!E16753
EVFTA	2024	2024	12	EV-NK!F16753
EVFTA	2025	2025	8	EV-NK!G16753
EVFTA	2026	2026	4	EV-NK!H16753
EVFTA	2027	2027	0	EV-NK!I16753
UKVFTA	2022	2022	20	UKV!D16752
UKVFTA	2023	2023	16	UKV!E16752
UKVFTA	2024	2024	12	UKV!F16752
UKVFTA	2025	2025	8	UKV!G16752
UKVFTA	2026	2026	4	UKV!H16752

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16752
CPTPP	(I)	2021 (DERIVED)	19	CPTPP!D16735
CPTPP	(II)	2022 (DERIVED)	16,3	CPTPP!E16735
CPTPP	(III)	2023 (DERIVED)	13,6	CPTPP!F16735
CPTPP	(IV)	2024 (DERIVED)	10,9	CPTPP!G16735
CPTPP	(V)	2025 (DERIVED)	8,1	CPTPP!H16735
CPTPP	(VI)	2026 (DERIVED)	5,4	CPTPP!I16735
CPTPP	(VII)	2027 (DERIVED)	2,7	CPTPP!J16735
RCEP A	2022	2022	25,2	RCEPT-A!D16723
RCEP A	2023	2023	22,4	RCEPT-A!E16723
RCEP A	2024	2024	19,6	RCEPT-A!F16723
RCEP A	2025	2025	16,8	RCEPT-A!G16723
RCEP A	2026	2026	14	RCEPT-A!H16723
RCEP A	2027	2027	11,2	RCEPT-A!I16723
RCEP B	2022	2022	25,2	B!D16723
RCEP B	2023	2023	22,4	B!E16723
RCEP B	2024	2024	19,6	B!F16723
RCEP B	2025	2025	16,8	B!G16723
RCEP B	2026	2026	14	B!H16723
RCEP B	2027	2027	11,2	B!I16723
RCEP C	2022	2022	25,2	C!D16721
RCEP C	2023	2023	22,4	C!E16721
RCEP C	2024	2024	19,6	C!F16721
RCEP C	2025	2025	16,8	C!G16721
RCEP C	2026	2026	14	C!H16721
RCEP C	2027	2027	11,2	C!I16721

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25,5	D!D16720
RCEP D	2023	2023	22,9	D!E16720
RCEP D	2024	2024	20,4	D!F16720
RCEP D	2025	2025	17,8	D!G16720
RCEP D	2026	2026	15,3	D!H16720
RCEP D	2027	2027	12,7	D!I16720
RCEP E	2022	2022	25,2	E!D16724
RCEP E	2023	2023	22,4	E!E16724
RCEP E	2024	2024	19,6	E!F16724
RCEP E	2025	2025	16,8	E!G16724
RCEP E	2026	2026	14	E!H16724
RCEP E	2027	2027	11,2	E!I16724
RCEP F	2022	2022	25,2	F!D16723
RCEP F	2023	2023	22,4	F!E16723
RCEP F	2024	2024	19,6	F!F16723
RCEP F	2025	2025	16,8	F!G16723
RCEP F	2026	2026	14	F!H16723
RCEP F	2027	2027	11,2	F!I16723
VIFTA	2024	2024	*	VI!F15667
VIFTA	2025	2025	*	VI!G15667
VIFTA	2026	2026	*	VI!H15667
VIFTA	2027	2027	*	VI!I15667

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; 8707.10.10 is distinguished from its siblings by: For go-karts and golf cars (including golf buggies) and similar vehicles.	8707.10.20 For ambulances; 8707.10.30 For vehicles specially designed for travelling on snow; 8707.10.90 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 8707.10.10. 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 8707.10.10 was checked against BT2026 (cell BT2026!N17398), 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.