Vietnam Tariff Intelligence

# HS 8707.10.10 detail

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|---|---|
| **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 22:56:48 |
| **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.