Vietnam Tariff Intelligence

HS 8716.31.00 detail

HS code	8716.31.00
Description	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof / - Other trailers and semi-trailers for the transport of goods: / - - Tanker trailers and tanker semi-trailers
Unit	chiếc
Generated	09/11/2026 23:20:45
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/87163100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17707
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N17707
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17707
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-BN)	0% (except BN)	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(-KH, MM)	0% (except KH, MM)	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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17029
ATIGA	2022	2022	0	AT!E16958
ATIGA	2023	2023	0	AT!F16958
ATIGA	2024	2024	0	AT!G16958
ATIGA	2025	2025	0	AT!H16958
ATIGA	2026	2026	0	AT!I16958
ATIGA	2027	2027	0	AT!J16958
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17014
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17014
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17014

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17014
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17014
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17014
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17015
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17015
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17015
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17015
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17015
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17015
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17020
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16975
AIFTA	30/12/2022	2022	0	AI!F16972
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G16972
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H16972
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I16972
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J16972
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K16972
VKFTA	2022	2022	0	VK!E17018
VKFTA	2023	2023	0	VK!F17018
VKFTA	2024	2024	0	VK!G17018
VKFTA	2025	2025	0	VK!H17018
VKFTA	2026	2026	0	VK!I17018
VKFTA	2027	2027	0	VK!J17018
VCFTA	2022	2022	5	VC!D17080
VCFTA	2023	2023	5	VC!E17080
VCFTA	2024	2024	0	VC!F17080

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17080
VCFTA	2026	2026	0	VC!H17080
VCFTA	2027	2027	0	VC!I17080
VN-EAEU	2022	2022	1,4	EAV!D17056
VN-EAEU	2023	2023	0,9	EAV!E17056
VN-EAEU	2024	2024	0,5	EAV!F17056
VN-EAEU	2025	2025	0	EAV!G17056
VN-EAEU	2026	2026	0	EAV!H17056
VN-EAEU	2027	2027	0	EAV!I17056
AHKFTA	2022	2022	0	AKH!D17051
AHKFTA	2023	2023	0	AKH!E17051
AHKFTA	2024	2024	0	AKH!F17051
AHKFTA	2025	2025	0	AKH!G17051
AHKFTA	2026	2026	0	AKH!H17051
AHKFTA	2027	2027	0	AKH!I17051
EVFTA	2022	2022	3,6	EV-NK!D17081
EVFTA	2023	2023	3,1	EV-NK!E17081
EVFTA	2024	2024	2,7	EV-NK!F17081
EVFTA	2025	2025	2,2	EV-NK!G17081
EVFTA	2026	2026	1,8	EV-NK!H17081
EVFTA	2027	2027	1,3	EV-NK!I17081
UKVFTA	2022	2022	3,6	UKV!D17080
UKVFTA	2023	2023	3,1	UKV!E17080
UKVFTA	2024	2024	2,7	UKV!F17080
UKVFTA	2025	2025	2,2	UKV!G17080
UKVFTA	2026	2026	1,8	UKV!H17080

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I17080
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17174
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17174
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17174
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17174
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17174
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17174
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17174
RCEP A	2022	2022	0	RCEPT-A!D17043
RCEP A	2023	2023	0	RCEPT-A!E17043
RCEP A	2024	2024	0	RCEPT-A!F17043
RCEP A	2025	2025	0	RCEPT-A!G17043
RCEP A	2026	2026	0	RCEPT-A!H17043
RCEP A	2027	2027	0	RCEPT-A!I17043
RCEP B	2022	2022	0	B!D17043
RCEP B	2023	2023	0	B!E17043
RCEP B	2024	2024	0	B!F17043
RCEP B	2025	2025	0	B!G17043
RCEP B	2026	2026	0	B!H17043
RCEP B	2027	2027	0	B!I17043
RCEP C	2022	2022	0	C!D17041
RCEP C	2023	2023	0	C!E17041
RCEP C	2024	2024	0	C!F17041
RCEP C	2025	2025	0	C!G17041
RCEP C	2026	2026	0	C!H17041
RCEP C	2027	2027	0	C!I17041

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17040
RCEP D	2023	2023	0	D!E17040
RCEP D	2024	2024	0	D!F17040
RCEP D	2025	2025	0	D!G17040
RCEP D	2026	2026	0	D!H17040
RCEP D	2027	2027	0	D!I17040
RCEP E	2022	2022	0	E!D17044
RCEP E	2023	2023	0	E!E17044
RCEP E	2024	2024	0	E!F17044
RCEP E	2025	2025	0	E!G17044
RCEP E	2026	2026	0	E!H17044
RCEP E	2027	2027	0	E!I17044
RCEP F	2022	2022	0	F!D17043
RCEP F	2023	2023	0	F!E17043
RCEP F	2024	2024	0	F!F17043
RCEP F	2025	2025	0	F!G17043
RCEP F	2026	2026	0	F!H17043
RCEP F	2027	2027	0	F!I17043
VIFTA	2024	2024	4.3	VI!F15984
VIFTA	2025	2025	3.6	VI!G15984
VIFTA	2026	2026	2.9	VI!H15984
VIFTA	2027	2027	2.1	VI!I15984

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
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
HS-005	BLUE	Chapter 98 equivalent exists	8716.31.00 corresponds to Chapter 98 code 9844.20.31 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Rơ-moóc và sơ mi rơ-moóc gắn xi téc	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8716.31.00. 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 5% for 8716.31.00 was checked against BT2026 (cell BT2026!N17707), 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.