Vietnam Tariff Intelligence

HS 8716.90.21 detail

HS code	8716.90.21
Description	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof / - Parts: / - - For vehicles of subheading 8716.80.10 or 8716.80.20: / - - - Castor wheels, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm
Unit	chiếc
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/87169021/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17723
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17723
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17723
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
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
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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	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!E17045
ATIGA	2022	2022	0	AT!E16974
ATIGA	2023	2023	0	AT!F16974
ATIGA	2024	2024	0	AT!G16974
ATIGA	2025	2025	0	AT!H16974
ATIGA	2026	2026	0	AT!I16974
ATIGA	2027	2027	0	AT!J16974
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17030
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17030
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17030
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17030

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17030
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17030
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17031
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17031
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17031
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17031
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17031
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17031
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17036
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16991
AIFTA	30/12/2022	2022	0	AI!F16988
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G16988
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H16988
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I16988
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J16988
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K16988
VKFTA	2022	2022	0	VK!E17034
VKFTA	2023	2023	0	VK!F17034
VKFTA	2024	2024	0	VK!G17034
VKFTA	2025	2025	0	VK!H17034
VKFTA	2026	2026	0	VK!I17034
VKFTA	2027	2027	0	VK!J17034
VCFTA	2022	2022	3	VC!D17096
VCFTA	2023	2023	1	VC!E17096
VCFTA	2024	2024	0	VC!F17096
VCFTA	2025	2025	0	VC!G17096

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H17096
VCFTA	2027	2027	0	VC!I17096
VN-EAEU	2022	2022	0	EAV!D17072
VN-EAEU	2023	2023	0	EAV!E17072
VN-EAEU	2024	2024	0	EAV!F17072
VN-EAEU	2025	2025	0	EAV!G17072
VN-EAEU	2026	2026	0	EAV!H17072
VN-EAEU	2027	2027	0	EAV!I17072
AHKFTA	2022	2022	9	AKH!D17067
AHKFTA	2023	2023	6	AKH!E17067
AHKFTA	2024	2024	6	AKH!F17067
AHKFTA	2025	2025	3	AKH!G17067
AHKFTA	2026	2026	3	AKH!H17067
AHKFTA	2027	2027	0	AKH!I17067
EVFTA	2022	2022	10,9	EV-NK!D17097
EVFTA	2023	2023	9,5	EV-NK!E17097
EVFTA	2024	2024	8,1	EV-NK!F17097
EVFTA	2025	2025	6,8	EV-NK!G17097
EVFTA	2026	2026	5,4	EV-NK!H17097
EVFTA	2027	2027	4	EV-NK!I17097
UKVFTA	2022	2022	10,9	UKV!D17096
UKVFTA	2023	2023	9,5	UKV!E17096
UKVFTA	2024	2024	8,1	UKV!F17096
UKVFTA	2025	2025	6,8	UKV!G17096
UKVFTA	2026	2026	5,4	UKV!H17096
UKVFTA	2027	2027	4	UKV!I17096

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17190
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17190
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17190
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17190
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17190
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17190
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17190
RCEP A	2022	2022	0	RCEPT-A!D17059
RCEP A	2023	2023	0	RCEPT-A!E17059
RCEP A	2024	2024	0	RCEPT-A!F17059
RCEP A	2025	2025	0	RCEPT-A!G17059
RCEP A	2026	2026	0	RCEPT-A!H17059
RCEP A	2027	2027	0	RCEPT-A!I17059
RCEP B	2022	2022	0	B!D17059
RCEP B	2023	2023	0	B!E17059
RCEP B	2024	2024	0	B!F17059
RCEP B	2025	2025	0	B!G17059
RCEP B	2026	2026	0	B!H17059
RCEP B	2027	2027	0	B!I17059
RCEP C	2022	2022	0	C!D17057
RCEP C	2023	2023	0	C!E17057
RCEP C	2024	2024	0	C!F17057
RCEP C	2025	2025	0	C!G17057
RCEP C	2026	2026	0	C!H17057
RCEP C	2027	2027	0	C!I17057
RCEP D	2022	2022	0	D!D17056

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E17056
RCEP D	2024	2024	0	D!F17056
RCEP D	2025	2025	0	D!G17056
RCEP D	2026	2026	0	D!H17056
RCEP D	2027	2027	0	D!I17056
RCEP E	2022	2022	0	E!D17060
RCEP E	2023	2023	0	E!E17060
RCEP E	2024	2024	0	E!F17060
RCEP E	2025	2025	0	E!G17060
RCEP E	2026	2026	0	E!H17060
RCEP E	2027	2027	0	E!I17060
RCEP F	2022	2022	0	F!D17059
RCEP F	2023	2023	0	F!E17059
RCEP F	2024	2024	0	F!F17059
RCEP F	2025	2025	0	F!G17059
RCEP F	2026	2026	0	F!H17059
RCEP F	2027	2027	0	F!I17059
VIFTA	2024	2024	12,9	VI!F16000
VIFTA	2025	2025	10.7	VI!G16000
VIFTA	2026	2026	8.6	VI!H16000
VIFTA	2027	2027	6.4	VI!I16000

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8716.90 has 10 lines; 8716.90.21 is distinguished from its siblings by: Castor wheels, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm.	8716.90.13 For goods of subheading 8716.20; 8716.90.19 Other; 8716.90.22 Castor wheels, of a diameter (including tyres) exceeding 75 mm but not more than 100 mm, or more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm; 8716.90.23 Other, for goods of subheading 8716.80.10; 8716.90.24 Other, for goods of subheading 8716.80.20; 8716.90.94 Spokes and nipples	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 8716.90.21. 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 15% for 8716.90.21 was checked against BT2026 (cell BT2026!N17723), 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.