Vietnam Tariff Intelligence

HS 8706.00.21 detail

HS code	8706.00.21
Description	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05 / - For vehicles of heading 87.02: / - - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)
Unit	chiếc
Generated	12/11/2026 07:34:46
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/87060021/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17383
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N17383
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17383
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	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,7	3.7%	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	5,8; M: 8,7	5.8% · M: 8.7%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VKFTA	20	20%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	30	30%	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
VCFTA	33	33%	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!E16695
ATIGA	2022	2022	0	AT!E16624
ATIGA	2023	2023	0	AT!F16624
ATIGA	2024	2024	0	AT!G16624
ATIGA	2025	2025	0	AT!H16624
ATIGA	2026	2026	0	AT!I16624
ATIGA	2027	2027	0	AT!J16624
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16680
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16680

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16680
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16680
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16680
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16680
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16681
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16681
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16681
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16681
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16681
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16681
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16682
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16641
AIFTA	30/12/2022	2022	*	AI!F16638
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16638
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16638
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16638
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16638
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16638
VKFTA	2022	2022	20	VK!E16680
VKFTA	2023	2023	20	VK!F16680
VKFTA	2024	2024	20	VK!G16680
VKFTA	2025	2025	20	VK!H16680
VKFTA	2026	2026	20	VK!I16680
VKFTA	2027	2027	20	VK!J16680
VCFTA	2022	2022	33	VC!D16740
VCFTA	2023	2023	33	VC!E16740

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	33	VC!F16740
VCFTA	2025	2025	33	VC!G16740
VCFTA	2026	2026	33	VC!H16740
VCFTA	2027	2027	33	VC!I16740
VN-EAEU	2022	2022	*	EAV!D16716
VN-EAEU	2023	2023	*	EAV!E16716
VN-EAEU	2024	2024	*	EAV!F16716
VN-EAEU	2025	2025	*	EAV!G16716
VN-EAEU	2026	2026	*	EAV!H16716
VN-EAEU	2027	2027	*	EAV!I16716
AHKFTA	2022	2022	*	AKH!D16717
AHKFTA	2023	2023	*	AKH!E16717
AHKFTA	2024	2024	*	AKH!F16717
AHKFTA	2025	2025	*	AKH!G16717
AHKFTA	2026	2026	*	AKH!H16717
AHKFTA	2027	2027	*	AKH!I16717
EVFTA	2022	2022	18,7	EV-NK!D16737
EVFTA	2023	2023	15	EV-NK!E16737
EVFTA	2024	2024	11,2	EV-NK!F16737
EVFTA	2025	2025	7,5	EV-NK!G16737
EVFTA	2026	2026	3,7	EV-NK!H16737
EVFTA	2027	2027	0	EV-NK!I16737
UKVFTA	2022	2022	18,7	UKV!D16736
UKVFTA	2023	2023	15	UKV!E16736
UKVFTA	2024	2024	11,2	UKV!F16736
UKVFTA	2025	2025	7,5	UKV!G16736

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	3,7	UKV!H16736
UKVFTA	2027	2027	0	UKV!I16736
CPTPP	(I)	2021 (DERIVED)	20,3	CPTPP!D16719
CPTPP	(II)	2022 (DERIVED)	17,4	CPTPP!E16719
CPTPP	(III)	2023 (DERIVED)	14,5	CPTPP!F16719
CPTPP	(IV)	2024 (DERIVED)	11,6	CPTPP!G16719
CPTPP	(V)	2025 (DERIVED)	8,7	CPTPP!H16719
CPTPP	(VI)	2026 (DERIVED)	5,8	CPTPP!I16719
CPTPP	(VII)	2027 (DERIVED)	2,9	CPTPP!J16719
RCEP A	2022	2022	30	RCEPT-A!D16707
RCEP A	2023	2023	30	RCEPT-A!E16707
RCEP A	2024	2024	30	RCEPT-A!F16707
RCEP A	2025	2025	30	RCEPT-A!G16707
RCEP A	2026	2026	30	RCEPT-A!H16707
RCEP A	2027	2027	30	RCEPT-A!I16707
RCEP B	2022	2022	30	B!D16707
RCEP B	2023	2023	30	B!E16707
RCEP B	2024	2024	30	B!F16707
RCEP B	2025	2025	30	B!G16707
RCEP B	2026	2026	30	B!H16707
RCEP B	2027	2027	30	B!I16707
RCEP C	2022	2022	*	C!D16705
RCEP C	2023	2023	*	C!E16705
RCEP C	2024	2024	*	C!F16705
RCEP C	2025	2025	*	C!G16705
RCEP C	2026	2026	*	C!H16705

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I16705
RCEP D	2022	2022	*	D!D16704
RCEP D	2023	2023	*	D!E16704
RCEP D	2024	2024	*	D!F16704
RCEP D	2025	2025	*	D!G16704
RCEP D	2026	2026	*	D!H16704
RCEP D	2027	2027	*	D!I16704
RCEP E	2022	2022	*	E!D16708
RCEP E	2023	2023	*	E!E16708
RCEP E	2024	2024	*	E!F16708
RCEP E	2025	2025	*	E!G16708
RCEP E	2026	2026	*	E!H16708
RCEP E	2027	2027	*	E!I16708
RCEP F	2022	2022	30	F!D16707
RCEP F	2023	2023	30	F!E16707
RCEP F	2024	2024	30	F!F16707
RCEP F	2025	2025	30	F!G16707
RCEP F	2026	2026	30	F!H16707
RCEP F	2027	2027	30	F!I16707
VIFTA	2024	2024	*	VI!F15652
VIFTA	2025	2025	*	VI!G15652
VIFTA	2026	2026	*	VI!H15652
VIFTA	2027	2027	*	VI!I15652

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 "5,8; M: 8,7" has a general 5.8% and an "M:" 8.7% 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 "5,8; M: 8,7", the FTA schedule for period (VI) shows "5,8".		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) 30%, RCEP (Annex B) 30%, RCEP (Annex F) 30%, VCFTA 33%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		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; 8706.00.21 is distinguished from its siblings by: For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans).	8706.00.11 For agricultural tractors of heading 87.01; 8706.00.19 Other; 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; 8706.00.31 For go-karts and golf cars (including golf buggies) and similar vehicles; 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 8706.00.21. 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 30% for 8706.00.21 was checked against BT2026 (cell BT2026!N17383), 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.