Vietnam Tariff Intelligence

HS 8706.00.23 detail

HS code	8706.00.23
Description	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05 / - For vehicles of heading 87.02: / - - Other, for vehicles with g.v.w. exceeding 24 t
Unit	chiếc
Generated	04/11/2026 13:38:37
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/87060023/

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!K17385
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N17385
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17385
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-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	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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
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 (*)
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!E16697
ATIGA	2022	2022	0	AT!E16626
ATIGA	2023	2023	0	AT!F16626
ATIGA	2024	2024	0	AT!G16626
ATIGA	2025	2025	0	AT!H16626
ATIGA	2026	2026	0	AT!I16626
ATIGA	2027	2027	0	AT!J16626
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16682
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16682

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16682
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16682
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16682
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16682
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16683
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16683
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16683
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16683
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16683
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16683
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16684
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16643
AIFTA	30/12/2022	2022	*	AI!F16640
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16640
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16640
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16640
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16640
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16640
VKFTA	2022	2022	20	VK!E16682
VKFTA	2023	2023	20	VK!F16682
VKFTA	2024	2024	20	VK!G16682
VKFTA	2025	2025	20	VK!H16682
VKFTA	2026	2026	20	VK!I16682
VKFTA	2027	2027	20	VK!J16682
VCFTA	2022	2022	33	VC!D16742
VCFTA	2023	2023	33	VC!E16742

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	33	VC!F16742
VCFTA	2025	2025	33	VC!G16742
VCFTA	2026	2026	33	VC!H16742
VCFTA	2027	2027	33	VC!I16742
VN-EAEU	2022	2022	0	EAV!D16718
VN-EAEU	2023	2023	0	EAV!E16718
VN-EAEU	2024	2024	0	EAV!F16718
VN-EAEU	2025	2025	0	EAV!G16718
VN-EAEU	2026	2026	0	EAV!H16718
VN-EAEU	2027	2027	0	EAV!I16718
AHKFTA	2022	2022	*	AKH!D16719
AHKFTA	2023	2023	*	AKH!E16719
AHKFTA	2024	2024	*	AKH!F16719
AHKFTA	2025	2025	*	AKH!G16719
AHKFTA	2026	2026	*	AKH!H16719
AHKFTA	2027	2027	*	AKH!I16719
EVFTA	2022	2022	18,7	EV-NK!D16739
EVFTA	2023	2023	15	EV-NK!E16739
EVFTA	2024	2024	11,2	EV-NK!F16739
EVFTA	2025	2025	7,5	EV-NK!G16739
EVFTA	2026	2026	3,7	EV-NK!H16739
EVFTA	2027	2027	0	EV-NK!I16739
UKVFTA	2022	2022	18,7	UKV!D16738
UKVFTA	2023	2023	15	UKV!E16738
UKVFTA	2024	2024	11,2	UKV!F16738
UKVFTA	2025	2025	7,5	UKV!G16738

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	3,7	UKV!H16738
UKVFTA	2027	2027	0	UKV!I16738
CPTPP	(I)	2021 (DERIVED)	20,3	CPTPP!D16721
CPTPP	(II)	2022 (DERIVED)	17,4	CPTPP!E16721
CPTPP	(III)	2023 (DERIVED)	14,5	CPTPP!F16721
CPTPP	(IV)	2024 (DERIVED)	11,6	CPTPP!G16721
CPTPP	(V)	2025 (DERIVED)	8,7	CPTPP!H16721
CPTPP	(VI)	2026 (DERIVED)	5,8	CPTPP!I16721
CPTPP	(VII)	2027 (DERIVED)	2,9	CPTPP!J16721
RCEP A	2022	2022	30	RCEPT-A!D16709
RCEP A	2023	2023	30	RCEPT-A!E16709
RCEP A	2024	2024	30	RCEPT-A!F16709
RCEP A	2025	2025	30	RCEPT-A!G16709
RCEP A	2026	2026	30	RCEPT-A!H16709
RCEP A	2027	2027	30	RCEPT-A!I16709
RCEP B	2022	2022	30	B!D16709
RCEP B	2023	2023	30	B!E16709
RCEP B	2024	2024	30	B!F16709
RCEP B	2025	2025	30	B!G16709
RCEP B	2026	2026	30	B!H16709
RCEP B	2027	2027	30	B!I16709
RCEP C	2022	2022	*	C!D16707
RCEP C	2023	2023	*	C!E16707
RCEP C	2024	2024	*	C!F16707
RCEP C	2025	2025	*	C!G16707
RCEP C	2026	2026	*	C!H16707

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I16707
RCEP D	2022	2022	*	D!D16706
RCEP D	2023	2023	*	D!E16706
RCEP D	2024	2024	*	D!F16706
RCEP D	2025	2025	*	D!G16706
RCEP D	2026	2026	*	D!H16706
RCEP D	2027	2027	*	D!I16706
RCEP E	2022	2022	*	E!D16710
RCEP E	2023	2023	*	E!E16710
RCEP E	2024	2024	*	E!F16710
RCEP E	2025	2025	*	E!G16710
RCEP E	2026	2026	*	E!H16710
RCEP E	2027	2027	*	E!I16710
RCEP F	2022	2022	30	F!D16709
RCEP F	2023	2023	30	F!E16709
RCEP F	2024	2024	30	F!F16709
RCEP F	2025	2025	30	F!G16709
RCEP F	2026	2026	30	F!H16709
RCEP F	2027	2027	30	F!I16709
VIFTA	2024	2024	*	VI!F15654
VIFTA	2025	2025	*	VI!G15654
VIFTA	2026	2026	*	VI!H15654
VIFTA	2027	2027	*	VI!I15654

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; 8706.00.23 is distinguished from its siblings by: Other, for vehicles with g.v.w. exceeding 24 t.	8706.00.11 For agricultural tractors of heading 87.01; 8706.00.19 Other; 8706.00.21 For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans); 8706.00.22 Other, for vehicles with g.v.w. not 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 8706.00.23. 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 8706.00.23 was checked against BT2026 (cell BT2026!N17385), 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.