Vietnam Tariff Intelligence

HS 8707.90.30 detail

HS code	8707.90.30
Description	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05 / - Other: / - - For vehicles of heading 87.05
Unit	chiếc
Generated	07/11/2026 10:59:45
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/87079030/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17409
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17409
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17409
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, ID, PH)	0% (except BN, ID, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	1,8; M: 2,7	1.8% · M: 2.7%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AJCEP	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VJEPA	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	10	10%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	10	10%	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
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 (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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!E16722
ATIGA	2022	2022	0	AT!E16651
ATIGA	2023	2023	0	AT!F16651
ATIGA	2024	2024	0	AT!G16651
ATIGA	2025	2025	0	AT!H16651
ATIGA	2026	2026	0	AT!I16651
ATIGA	2027	2027	0	AT!J16651
AJCEP	30/12/2022 - 31/3/2023	2022	10	AJ!E16707
AJCEP	01/4/2023 - 31/3/2024	2023	10	AJ!F16707
AJCEP	01/4/2024 - 31/3/2025	2024	10	AJ!G16707

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H16707
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I16707
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J16707
VJEPA	30/12/2022 - 31/3/2023	2022	10	VJ!E16708
VJEPA	01/4/2023 - 31/3/2024	2023	10	VJ!F16708
VJEPA	01/4/2024 - 31/3/2025	2024	10	VJ!G16708
VJEPA	01/4/2025 - 31/3/2026	2025	10	VJ!H16708
VJEPA	01/4/2026 - 31/3/2027	2026	5	VJ!I16708
VJEPA	01/4/2027 - 31/3/2028	2027	5	VJ!J16708
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16709
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16668
AIFTA	30/12/2022	2022	*	AI!F16665
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16665
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16665
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16665
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16665
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16665
VKFTA	2022	2022	5	VK!E16707
VKFTA	2023	2023	5	VK!F16707
VKFTA	2024	2024	5	VK!G16707
VKFTA	2025	2025	5	VK!H16707
VKFTA	2026	2026	5	VK!I16707
VKFTA	2027	2027	5	VK!J16707
VCFTA	2022	2022	10	VC!D16767
VCFTA	2023	2023	10	VC!E16767
VCFTA	2024	2024	10	VC!F16767

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	10	VC!G16767
VCFTA	2026	2026	10	VC!H16767
VCFTA	2027	2027	10	VC!I16767
VN-EAEU	2022	2022	0	EAV!D16743
VN-EAEU	2023	2023	0	EAV!E16743
VN-EAEU	2024	2024	0	EAV!F16743
VN-EAEU	2025	2025	0	EAV!G16743
VN-EAEU	2026	2026	0	EAV!H16743
VN-EAEU	2027	2027	0	EAV!I16743
AHKFTA	2022	2022	*	AKH!D16744
AHKFTA	2023	2023	*	AKH!E16744
AHKFTA	2024	2024	*	AKH!F16744
AHKFTA	2025	2025	*	AKH!G16744
AHKFTA	2026	2026	*	AKH!H16744
AHKFTA	2027	2027	*	AKH!I16744
EVFTA	2022	2022	6,2	EV-NK!D16764
EVFTA	2023	2023	5	EV-NK!E16764
EVFTA	2024	2024	3,7	EV-NK!F16764
EVFTA	2025	2025	2,5	EV-NK!G16764
EVFTA	2026	2026	1,2	EV-NK!H16764
EVFTA	2027	2027	0	EV-NK!I16764
UKVFTA	2022	2022	6,2	UKV!D16763
UKVFTA	2023	2023	5	UKV!E16763
UKVFTA	2024	2024	3,7	UKV!F16763
UKVFTA	2025	2025	2,5	UKV!G16763
UKVFTA	2026	2026	1,2	UKV!H16763

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16763
CPTPP	(I)	2021 (DERIVED)	6,3	CPTPP!D16746
CPTPP	(II)	2022 (DERIVED)	5,4	CPTPP!E16746
CPTPP	(III)	2023 (DERIVED)	4,5	CPTPP!F16746
CPTPP	(IV)	2024 (DERIVED)	3,6	CPTPP!G16746
CPTPP	(V)	2025 (DERIVED)	2,7	CPTPP!H16746
CPTPP	(VI)	2026 (DERIVED)	1,8	CPTPP!I16746
CPTPP	(VII)	2027 (DERIVED)	0,9	CPTPP!J16746
RCEP A	2022	2022	9	RCEPT-A!D16734
RCEP A	2023	2023	8	RCEPT-A!E16734
RCEP A	2024	2024	7	RCEPT-A!F16734
RCEP A	2025	2025	6	RCEPT-A!G16734
RCEP A	2026	2026	5	RCEPT-A!H16734
RCEP A	2027	2027	4	RCEPT-A!I16734
RCEP B	2022	2022	9	B!D16734
RCEP B	2023	2023	8	B!E16734
RCEP B	2024	2024	7	B!F16734
RCEP B	2025	2025	6	B!G16734
RCEP B	2026	2026	5	B!H16734
RCEP B	2027	2027	4	B!I16734
RCEP C	2022	2022	9	C!D16732
RCEP C	2023	2023	8	C!E16732
RCEP C	2024	2024	7	C!F16732
RCEP C	2025	2025	6	C!G16732
RCEP C	2026	2026	5	C!H16732
RCEP C	2027	2027	4	C!I16732

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D16731
RCEP D	2023	2023	8,2	D!E16731
RCEP D	2024	2024	7,3	D!F16731
RCEP D	2025	2025	6,4	D!G16731
RCEP D	2026	2026	5,5	D!H16731
RCEP D	2027	2027	4,5	D!I16731
RCEP E	2022	2022	9	E!D16735
RCEP E	2023	2023	8	E!E16735
RCEP E	2024	2024	7	E!F16735
RCEP E	2025	2025	6	E!G16735
RCEP E	2026	2026	5	E!H16735
RCEP E	2027	2027	4	E!I16735
RCEP F	2022	2022	9	F!D16734
RCEP F	2023	2023	8	F!E16734
RCEP F	2024	2024	7	F!F16734
RCEP F	2025	2025	6	F!G16734
RCEP F	2026	2026	5	F!H16734
RCEP F	2027	2027	4	F!I16734
VIFTA	2024	2024	10	VI!F15678
VIFTA	2025	2025	10	VI!G15678
VIFTA	2026	2026	10	VI!H15678
VIFTA	2027	2027	10	VI!I15678

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 "1,8; M: 2,7" has a general 1.8% and an "M:" 2.7% 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 "1,8; M: 2,7", the FTA schedule for period (VI) shows "1,8".		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	VCFTA 10%, VIFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 8707.90 has 7 lines; 8707.90.30 is distinguished from its siblings by: For vehicles of heading 87.05.	8707.90.11 Driver's cabin for vehicles of subheading 8701.21, 8701.22, 8701.23, 8701.24 or 8701.29; 8707.90.19 Other; 8707.90.21 For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans); 8707.90.29 Other; 8707.90.40 Driver's cabin for dumpers designed for off-highway use; 8707.90.90 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 8707.90.30. 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 10% for 8707.90.30 was checked against BT2026 (cell BT2026!N17409), 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.