Vietnam Tariff Intelligence

HS 8709.90.00 detail

HS code	8709.90.00
Description	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles / - Parts
Unit	chiếc
Generated	05/11/2026 19:44:16
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/87099000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17585
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N17585
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17585
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0%	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
EVFTA	0,3	0.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,3	0.3%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	2.1	2.1%	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!E16900

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E16829
ATIGA	2023	2023	0	AT!F16829
ATIGA	2024	2024	0	AT!G16829
ATIGA	2025	2025	0	AT!H16829
ATIGA	2026	2026	0	AT!I16829
ATIGA	2027	2027	0	AT!J16829
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16885
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16885
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16885
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16885
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16885
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16885
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16886
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16886
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16886
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16886
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16886
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16886
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16891
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16846
AIFTA	30/12/2022	2022	0	AI!F16843
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G16843
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H16843
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I16843
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J16843
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K16843

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E16889
VKFTA	2023	2023	0	VK!F16889
VKFTA	2024	2024	0	VK!G16889
VKFTA	2025	2025	0	VK!H16889
VKFTA	2026	2026	0	VK!I16889
VKFTA	2027	2027	0	VK!J16889
VCFTA	2022	2022	3	VC!D16951
VCFTA	2023	2023	3	VC!E16951
VCFTA	2024	2024	0	VC!F16951
VCFTA	2025	2025	0	VC!G16951
VCFTA	2026	2026	0	VC!H16951
VCFTA	2027	2027	0	VC!I16951
VN-EAEU	2022	2022	0	EAV!D16927
VN-EAEU	2023	2023	0	EAV!E16927
VN-EAEU	2024	2024	0	EAV!F16927
VN-EAEU	2025	2025	0	EAV!G16927
VN-EAEU	2026	2026	0	EAV!H16927
VN-EAEU	2027	2027	0	EAV!I16927
AHKFTA	2022	2022	0	AKH!D16922
AHKFTA	2023	2023	0	AKH!E16922
AHKFTA	2024	2024	0	AKH!F16922
AHKFTA	2025	2025	0	AKH!G16922
AHKFTA	2026	2026	0	AKH!H16922
AHKFTA	2027	2027	0	AKH!I16922
EVFTA	2022	2022	1,8	EV-NK!D16942
EVFTA	2023	2023	1,5	EV-NK!E16942

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,1	EV-NK!F16942
EVFTA	2025	2025	0,7	EV-NK!G16942
EVFTA	2026	2026	0,3	EV-NK!H16942
EVFTA	2027	2027	0	EV-NK!I16942
UKVFTA	2022	2022	1,8	UKV!D16941
UKVFTA	2023	2023	1,5	UKV!E16941
UKVFTA	2024	2024	1,1	UKV!F16941
UKVFTA	2025	2025	0,7	UKV!G16941
UKVFTA	2026	2026	0,3	UKV!H16941
UKVFTA	2027	2027	0	UKV!I16941
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17045
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17045
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17045
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17045
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17045
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17045
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17045
RCEP A	2022	2022	0	RCEPT-A!D16912
RCEP A	2023	2023	0	RCEPT-A!E16912
RCEP A	2024	2024	0	RCEPT-A!F16912
RCEP A	2025	2025	0	RCEPT-A!G16912
RCEP A	2026	2026	0	RCEPT-A!H16912
RCEP A	2027	2027	0	RCEPT-A!I16912
RCEP B	2022	2022	0	B!D16912
RCEP B	2023	2023	0	B!E16912
RCEP B	2024	2024	0	B!F16912

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G16912
RCEP B	2026	2026	0	B!H16912
RCEP B	2027	2027	0	B!I16912
RCEP C	2022	2022	0	C!D16910
RCEP C	2023	2023	0	C!E16910
RCEP C	2024	2024	0	C!F16910
RCEP C	2025	2025	0	C!G16910
RCEP C	2026	2026	0	C!H16910
RCEP C	2027	2027	0	C!I16910
RCEP D	2022	2022	0	D!D16909
RCEP D	2023	2023	0	D!E16909
RCEP D	2024	2024	0	D!F16909
RCEP D	2025	2025	0	D!G16909
RCEP D	2026	2026	0	D!H16909
RCEP D	2027	2027	0	D!I16909
RCEP E	2022	2022	0	E!D16913
RCEP E	2023	2023	0	E!E16913
RCEP E	2024	2024	0	E!F16913
RCEP E	2025	2025	0	E!G16913
RCEP E	2026	2026	0	E!H16913
RCEP E	2027	2027	0	E!I16913
RCEP F	2022	2022	0	F!D16912
RCEP F	2023	2023	0	F!E16912
RCEP F	2024	2024	0	F!F16912
RCEP F	2025	2025	0	F!G16912
RCEP F	2026	2026	0	F!H16912

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I16912
VIFTA	2024	2024	2.7	VI!F15862
VIFTA	2025	2025	2.4	VI!G15862
VIFTA	2026	2026	2.1	VI!H15862
VIFTA	2027	2027	1.8	VI!I15862

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 sau TQ, trước khi đưa ra thị trường (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
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 8709.90.00. 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 3% for 8709.90.00 was checked against BT2026 (cell BT2026!N17585), 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
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (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.