Vietnam Tariff Intelligence

HS 8714.20.90 detail

HS code	8714.20.90
Description	Parts and accessories of vehicles of headings 87.11 to 87.13 / - Of carriages for disabled persons: / - - Other
Unit	kg/chiếc
Generated	04/11/2026 13:49:04
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/87142090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17672
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17672
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17672
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E16992
ATIGA	2022	2022	0	AT!E16921
ATIGA	2023	2023	0	AT!F16921
ATIGA	2024	2024	0	AT!G16921
ATIGA	2025	2025	0	AT!H16921
ATIGA	2026	2026	0	AT!I16921
ATIGA	2027	2027	0	AT!J16921
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16977
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16977
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16977

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16977
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16977
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16977
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16978
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16978
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16978
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16978
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16978
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16978
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16983
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16938
AIFTA	30/12/2022	2022	0	AI!F16935
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G16935
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H16935
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I16935
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J16935
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K16935
VKFTA	2022	2022	0	VK!E16981
VKFTA	2023	2023	0	VK!F16981
VKFTA	2024	2024	0	VK!G16981
VKFTA	2025	2025	0	VK!H16981
VKFTA	2026	2026	0	VK!I16981
VKFTA	2027	2027	0	VK!J16981
VCFTA	2022	2022	0	VC!D17043
VCFTA	2023	2023	0	VC!E17043
VCFTA	2024	2024	0	VC!F17043

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17043
VCFTA	2026	2026	0	VC!H17043
VCFTA	2027	2027	0	VC!I17043
VN-EAEU	2022	2022	*	EAV!D17019
VN-EAEU	2023	2023	*	EAV!E17019
VN-EAEU	2024	2024	*	EAV!F17019
VN-EAEU	2025	2025	*	EAV!G17019
VN-EAEU	2026	2026	*	EAV!H17019
VN-EAEU	2027	2027	*	EAV!I17019
AHKFTA	2022	2022	0	AKH!D17014
AHKFTA	2023	2023	0	AKH!E17014
AHKFTA	2024	2024	0	AKH!F17014
AHKFTA	2025	2025	0	AKH!G17014
AHKFTA	2026	2026	0	AKH!H17014
AHKFTA	2027	2027	0	AKH!I17014
EVFTA	2022	2022	0	EV-NK!D17044
EVFTA	2023	2023	0	EV-NK!E17044
EVFTA	2024	2024	0	EV-NK!F17044
EVFTA	2025	2025	0	EV-NK!G17044
EVFTA	2026	2026	0	EV-NK!H17044
EVFTA	2027	2027	0	EV-NK!I17044
UKVFTA	2022	2022	0	UKV!D17043
UKVFTA	2023	2023	0	UKV!E17043
UKVFTA	2024	2024	0	UKV!F17043
UKVFTA	2025	2025	0	UKV!G17043
UKVFTA	2026	2026	0	UKV!H17043

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17043
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17137
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17137
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17137
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17137
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17137
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17137
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17137
RCEP A	2022	2022	0	RCEPT-A!D17006
RCEP A	2023	2023	0	RCEPT-A!E17006
RCEP A	2024	2024	0	RCEPT-A!F17006
RCEP A	2025	2025	0	RCEPT-A!G17006
RCEP A	2026	2026	0	RCEPT-A!H17006
RCEP A	2027	2027	0	RCEPT-A!I17006
RCEP B	2022	2022	0	B!D17006
RCEP B	2023	2023	0	B!E17006
RCEP B	2024	2024	0	B!F17006
RCEP B	2025	2025	0	B!G17006
RCEP B	2026	2026	0	B!H17006
RCEP B	2027	2027	0	B!I17006
RCEP C	2022	2022	0	C!D17004
RCEP C	2023	2023	0	C!E17004
RCEP C	2024	2024	0	C!F17004
RCEP C	2025	2025	0	C!G17004
RCEP C	2026	2026	0	C!H17004
RCEP C	2027	2027	0	C!I17004

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17003
RCEP D	2023	2023	0	D!E17003
RCEP D	2024	2024	0	D!F17003
RCEP D	2025	2025	0	D!G17003
RCEP D	2026	2026	0	D!H17003
RCEP D	2027	2027	0	D!I17003
RCEP E	2022	2022	0	E!D17007
RCEP E	2023	2023	0	E!E17007
RCEP E	2024	2024	0	E!F17007
RCEP E	2025	2025	0	E!G17007
RCEP E	2026	2026	0	E!H17007
RCEP E	2027	2027	0	E!I17007
RCEP F	2022	2022	0	F!D17006
RCEP F	2023	2023	0	F!E17006
RCEP F	2024	2024	0	F!F17006
RCEP F	2025	2025	0	F!G17006
RCEP F	2026	2026	0	F!H17006
RCEP F	2027	2027	0	F!I17006
VIFTA	2024	2024	0	VI!F15949
VIFTA	2025	2025	0	VI!G15949
VIFTA	2026	2026	0	VI!H15949
VIFTA	2027	2027	0	VI!I15949

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Phương tiện QSD cấp NK (08/2023/TT-BCT - PL1.II)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8714.20 has 4 lines; 8714.20.90 is distinguished from its siblings by: Other.	8714.20.11 Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm; 8714.20.12 Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm; 8714.20.19 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 8714.20.90. 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 0% for 8714.20.90 was checked against BT2026 (cell BT2026!N17672), 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
Phương tiện QSD cấp NK (08/2023/TT-BCT - PL1.II)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.