Vietnam Tariff Intelligence

HS 8716.39.91 detail

HS code	8716.39.91
Description	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof / - Other trailers and semi-trailers for the transport of goods: / - - Other: / - - - Other: / - - - - Having a carrying capacity (payload) exceeding 200 t
Unit	chiếc
Generated	04/11/2026 09:52:14
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/87163991/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17711
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N17711
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17711
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(-MM, TH)	0% (except MM, TH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3.5%	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!E17033
ATIGA	2022	2022	0	AT!E16962
ATIGA	2023	2023	0	AT!F16962
ATIGA	2024	2024	0	AT!G16962
ATIGA	2025	2025	0	AT!H16962
ATIGA	2026	2026	0	AT!I16962
ATIGA	2027	2027	0	AT!J16962
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17018
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17018
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17018

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17018
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17018
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17018
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17019
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17019
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17019
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17019
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17019
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17019
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17024
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16979
AIFTA	30/12/2022	2022	0	AI!F16976
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G16976
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H16976
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I16976
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J16976
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K16976
VKFTA	2022	2022	0	VK!E17022
VKFTA	2023	2023	0	VK!F17022
VKFTA	2024	2024	0	VK!G17022
VKFTA	2025	2025	0	VK!H17022
VKFTA	2026	2026	0	VK!I17022
VKFTA	2027	2027	0	VK!J17022
VCFTA	2022	2022	5	VC!D17084
VCFTA	2023	2023	5	VC!E17084
VCFTA	2024	2024	0	VC!F17084

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17084
VCFTA	2026	2026	0	VC!H17084
VCFTA	2027	2027	0	VC!I17084
VN-EAEU	2022	2022	0	EAV!D17060
VN-EAEU	2023	2023	0	EAV!E17060
VN-EAEU	2024	2024	0	EAV!F17060
VN-EAEU	2025	2025	0	EAV!G17060
VN-EAEU	2026	2026	0	EAV!H17060
VN-EAEU	2027	2027	0	EAV!I17060
AHKFTA	2022	2022	0	AKH!D17055
AHKFTA	2023	2023	0	AKH!E17055
AHKFTA	2024	2024	0	AKH!F17055
AHKFTA	2025	2025	0	AKH!G17055
AHKFTA	2026	2026	0	AKH!H17055
AHKFTA	2027	2027	0	AKH!I17055
EVFTA	2022	2022	3,6	EV-NK!D17085
EVFTA	2023	2023	3,1	EV-NK!E17085
EVFTA	2024	2024	2,7	EV-NK!F17085
EVFTA	2025	2025	2,2	EV-NK!G17085
EVFTA	2026	2026	1,8	EV-NK!H17085
EVFTA	2027	2027	1,3	EV-NK!I17085
UKVFTA	2022	2022	3,6	UKV!D17084
UKVFTA	2023	2023	3,1	UKV!E17084
UKVFTA	2024	2024	2,7	UKV!F17084
UKVFTA	2025	2025	2,2	UKV!G17084
UKVFTA	2026	2026	1,8	UKV!H17084

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I17084
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17178
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17178
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17178
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17178
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17178
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17178
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17178
RCEP A	2022	2022	0	RCEPT-A!D17047
RCEP A	2023	2023	0	RCEPT-A!E17047
RCEP A	2024	2024	0	RCEPT-A!F17047
RCEP A	2025	2025	0	RCEPT-A!G17047
RCEP A	2026	2026	0	RCEPT-A!H17047
RCEP A	2027	2027	0	RCEPT-A!I17047
RCEP B	2022	2022	0	B!D17047
RCEP B	2023	2023	0	B!E17047
RCEP B	2024	2024	0	B!F17047
RCEP B	2025	2025	0	B!G17047
RCEP B	2026	2026	0	B!H17047
RCEP B	2027	2027	0	B!I17047
RCEP C	2022	2022	0	C!D17045
RCEP C	2023	2023	0	C!E17045
RCEP C	2024	2024	0	C!F17045
RCEP C	2025	2025	0	C!G17045
RCEP C	2026	2026	0	C!H17045
RCEP C	2027	2027	0	C!I17045

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17044
RCEP D	2023	2023	0	D!E17044
RCEP D	2024	2024	0	D!F17044
RCEP D	2025	2025	0	D!G17044
RCEP D	2026	2026	0	D!H17044
RCEP D	2027	2027	0	D!I17044
RCEP E	2022	2022	0	E!D17048
RCEP E	2023	2023	0	E!E17048
RCEP E	2024	2024	0	E!F17048
RCEP E	2025	2025	0	E!G17048
RCEP E	2026	2026	0	E!H17048
RCEP E	2027	2027	0	E!I17048
RCEP F	2022	2022	0	F!D17047
RCEP F	2023	2023	0	F!E17047
RCEP F	2024	2024	0	F!F17047
RCEP F	2025	2025	0	F!G17047
RCEP F	2026	2026	0	F!H17047
RCEP F	2027	2027	0	F!I17047
VIFTA	2024	2024	4,5	VI!F15988
VIFTA	2025	2025	4	VI!G15988
VIFTA	2026	2026	3.5	VI!H15988
VIFTA	2027	2027	3	VI!I15988

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8716.39 has 3 lines; 8716.39.91 is distinguished from its siblings by: Having a carrying capacity (payload) exceeding 200 t.	8716.39.40 Agricultural trailers and semi-trailers; 8716.39.99 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
HS-005	BLUE	Chapter 98 equivalent exists	8716.39.91 corresponds to Chapter 98 code 9844.20.33 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - - Có khối lượng hàng chuyên chở theo thiết kế (payload) trên 200 tấn	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8716.39.91. 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 5% for 8716.39.91 was checked against BT2026 (cell BT2026!N17711), 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)

Item policy
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.