Vietnam Tariff Intelligence

HS 8716.39.99 detail

HS code	8716.39.99
Description	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof / - Other trailers and semi-trailers for the transport of goods: / - - Other: / - - - Other: / - - - - Other
Unit	chiếc
Generated	09/11/2026 12:11:26
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/87163999/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17712
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17712
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17712
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
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
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E17034
ATIGA	2022	2022	0	AT!E16963
ATIGA	2023	2023	0	AT!F16963
ATIGA	2024	2024	0	AT!G16963
ATIGA	2025	2025	0	AT!H16963
ATIGA	2026	2026	0	AT!I16963
ATIGA	2027	2027	0	AT!J16963
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E17019
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17019
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17019

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17019
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17019
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17019
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E17020
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F17020
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17020
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17020
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17020
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17020
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17025
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16980
AIFTA	30/12/2022	2022	0	AI!F16977
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G16977
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H16977
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I16977
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J16977
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K16977
VKFTA	2022	2022	0	VK!E17023
VKFTA	2023	2023	0	VK!F17023
VKFTA	2024	2024	0	VK!G17023
VKFTA	2025	2025	0	VK!H17023
VKFTA	2026	2026	0	VK!I17023
VKFTA	2027	2027	0	VK!J17023
VCFTA	2022	2022	4	VC!D17085
VCFTA	2023	2023	2	VC!E17085
VCFTA	2024	2024	0	VC!F17085

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17085
VCFTA	2026	2026	0	VC!H17085
VCFTA	2027	2027	0	VC!I17085
VN-EAEU	2022	2022	0	EAV!D17061
VN-EAEU	2023	2023	0	EAV!E17061
VN-EAEU	2024	2024	0	EAV!F17061
VN-EAEU	2025	2025	0	EAV!G17061
VN-EAEU	2026	2026	0	EAV!H17061
VN-EAEU	2027	2027	0	EAV!I17061
AHKFTA	2022	2022	12	AKH!D17056
AHKFTA	2023	2023	8	AKH!E17056
AHKFTA	2024	2024	8	AKH!F17056
AHKFTA	2025	2025	4	AKH!G17056
AHKFTA	2026	2026	4	AKH!H17056
AHKFTA	2027	2027	0	AKH!I17056
EVFTA	2022	2022	14,5	EV-NK!D17086
EVFTA	2023	2023	12,7	EV-NK!E17086
EVFTA	2024	2024	10,9	EV-NK!F17086
EVFTA	2025	2025	9	EV-NK!G17086
EVFTA	2026	2026	7,2	EV-NK!H17086
EVFTA	2027	2027	5,4	EV-NK!I17086
UKVFTA	2022	2022	14,5	UKV!D17085
UKVFTA	2023	2023	12,7	UKV!E17085
UKVFTA	2024	2024	10,9	UKV!F17085
UKVFTA	2025	2025	9	UKV!G17085
UKVFTA	2026	2026	7,2	UKV!H17085

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	5,4	UKV!I17085
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17179
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17179
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17179
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17179
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17179
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17179
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17179
RCEP A	2022	2022	18	RCEPT-A!D17048
RCEP A	2023	2023	16	RCEPT-A!E17048
RCEP A	2024	2024	14	RCEPT-A!F17048
RCEP A	2025	2025	12	RCEPT-A!G17048
RCEP A	2026	2026	10	RCEPT-A!H17048
RCEP A	2027	2027	8	RCEPT-A!I17048
RCEP B	2022	2022	18	B!D17048
RCEP B	2023	2023	16	B!E17048
RCEP B	2024	2024	14	B!F17048
RCEP B	2025	2025	12	B!G17048
RCEP B	2026	2026	10	B!H17048
RCEP B	2027	2027	8	B!I17048
RCEP C	2022	2022	18	C!D17046
RCEP C	2023	2023	16	C!E17046
RCEP C	2024	2024	14	C!F17046
RCEP C	2025	2025	12	C!G17046
RCEP C	2026	2026	10	C!H17046
RCEP C	2027	2027	8	C!I17046

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D17045
RCEP D	2023	2023	16,4	D!E17045
RCEP D	2024	2024	14,5	D!F17045
RCEP D	2025	2025	12,7	D!G17045
RCEP D	2026	2026	10,9	D!H17045
RCEP D	2027	2027	9,1	D!I17045
RCEP E	2022	2022	18	E!D17049
RCEP E	2023	2023	16	E!E17049
RCEP E	2024	2024	14	E!F17049
RCEP E	2025	2025	12	E!G17049
RCEP E	2026	2026	10	E!H17049
RCEP E	2027	2027	8	E!I17049
RCEP F	2022	2022	18	F!D17048
RCEP F	2023	2023	16	F!E17048
RCEP F	2024	2024	14	F!F17048
RCEP F	2025	2025	12	F!G17048
RCEP F	2026	2026	10	F!H17048
RCEP F	2027	2027	8	F!I17048
VIFTA	2024	2024	18	VI!F15989
VIFTA	2025	2025	16	VI!G15989
VIFTA	2026	2026	14	VI!H15989
VIFTA	2027	2027	12	VI!I15989

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; 8716.39.99 is distinguished from its siblings by: Other.	8716.39.40 Agricultural trailers and semi-trailers; 8716.39.91 Having a carrying capacity (payload) exceeding 200 t	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	8716.39.99 corresponds to Chapter 98 code 9844.20.39 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - - Loại khác	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 8716.39.99. 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 20% for 8716.39.99 was checked against BT2026 (cell BT2026!N17712), 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.