Vietnam Tariff Intelligence

HS 8707.10.90 detail

HS code	8707.10.90
Description	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05 / - For the vehicles of heading 87.03: / - - Other
Unit	chiếc
Generated	12/11/2026 05:04:20
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://www.vietnamtariff.com/hs-code/87071090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	40.5	40.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17401
Preferential (MFN)	27	27%	26/2023/NĐ-CP	2023-07-15	BT2026!N17401
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17401
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
ACFTA	0 (-BN, ID, LA, PH)	0% (except BN, ID, LA, 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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	4	4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4	4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
CPTPP	5,4; M: 8,1	5.4% · M: 8.1%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	14	14%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	14	14%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	14	14%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	14	14%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	14	14%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	15,3	15.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VKFTA	32	32%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VCFTA	40	40%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
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 (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E16714
ATIGA	2022	2022	0	AT!E16643
ATIGA	2023	2023	0	AT!F16643
ATIGA	2024	2024	0	AT!G16643
ATIGA	2025	2025	0	AT!H16643
ATIGA	2026	2026	0	AT!I16643
ATIGA	2027	2027	0	AT!J16643
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16699
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16699
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16699
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16699

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16699
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16699
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16700
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16700
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16700
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16700
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16700
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16700
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16701
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16660
AIFTA	30/12/2022	2022	*	AI!F16657
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16657
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16657
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16657
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16657
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16657
VKFTA	2022	2022	32	VK!E16699
VKFTA	2023	2023	32	VK!F16699
VKFTA	2024	2024	32	VK!G16699
VKFTA	2025	2025	32	VK!H16699
VKFTA	2026	2026	32	VK!I16699
VKFTA	2027	2027	32	VK!J16699
VCFTA	2022	2022	40	VC!D16759
VCFTA	2023	2023	40	VC!E16759
VCFTA	2024	2024	40	VC!F16759
VCFTA	2025	2025	40	VC!G16759

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	40	VC!H16759
VCFTA	2027	2027	40	VC!I16759
VN-EAEU	2022	2022	0	EAV!D16735
VN-EAEU	2023	2023	0	EAV!E16735
VN-EAEU	2024	2024	0	EAV!F16735
VN-EAEU	2025	2025	0	EAV!G16735
VN-EAEU	2026	2026	0	EAV!H16735
VN-EAEU	2027	2027	0	EAV!I16735
AHKFTA	2022	2022	*	AKH!D16736
AHKFTA	2023	2023	*	AKH!E16736
AHKFTA	2024	2024	*	AKH!F16736
AHKFTA	2025	2025	*	AKH!G16736
AHKFTA	2026	2026	*	AKH!H16736
AHKFTA	2027	2027	*	AKH!I16736
EVFTA	2022	2022	20	EV-NK!D16756
EVFTA	2023	2023	16	EV-NK!E16756
EVFTA	2024	2024	12	EV-NK!F16756
EVFTA	2025	2025	8	EV-NK!G16756
EVFTA	2026	2026	4	EV-NK!H16756
EVFTA	2027	2027	0	EV-NK!I16756
UKVFTA	2022	2022	20	UKV!D16755
UKVFTA	2023	2023	16	UKV!E16755
UKVFTA	2024	2024	12	UKV!F16755
UKVFTA	2025	2025	8	UKV!G16755
UKVFTA	2026	2026	4	UKV!H16755
UKVFTA	2027	2027	0	UKV!I16755

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	19	CPTPP!D16738
CPTPP	(II)	2022 (DERIVED)	16,3	CPTPP!E16738
CPTPP	(III)	2023 (DERIVED)	13,6	CPTPP!F16738
CPTPP	(IV)	2024 (DERIVED)	10,9	CPTPP!G16738
CPTPP	(V)	2025 (DERIVED)	8,1	CPTPP!H16738
CPTPP	(VI)	2026 (DERIVED)	5,4	CPTPP!I16738
CPTPP	(VII)	2027 (DERIVED)	2,7	CPTPP!J16738
RCEP A	2022	2022	25,2	RCEPT-A!D16726
RCEP A	2023	2023	22,4	RCEPT-A!E16726
RCEP A	2024	2024	19,6	RCEPT-A!F16726
RCEP A	2025	2025	16,8	RCEPT-A!G16726
RCEP A	2026	2026	14	RCEPT-A!H16726
RCEP A	2027	2027	11,2	RCEPT-A!I16726
RCEP B	2022	2022	25,2	B!D16726
RCEP B	2023	2023	22,4	B!E16726
RCEP B	2024	2024	19,6	B!F16726
RCEP B	2025	2025	16,8	B!G16726
RCEP B	2026	2026	14	B!H16726
RCEP B	2027	2027	11,2	B!I16726
RCEP C	2022	2022	25,2	C!D16724
RCEP C	2023	2023	22,4	C!E16724
RCEP C	2024	2024	19,6	C!F16724
RCEP C	2025	2025	16,8	C!G16724
RCEP C	2026	2026	14	C!H16724
RCEP C	2027	2027	11,2	C!I16724
RCEP D	2022	2022	25,5	D!D16723

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	22,9	D!E16723
RCEP D	2024	2024	20,4	D!F16723
RCEP D	2025	2025	17,8	D!G16723
RCEP D	2026	2026	15,3	D!H16723
RCEP D	2027	2027	12,7	D!I16723
RCEP E	2022	2022	25,2	E!D16727
RCEP E	2023	2023	22,4	E!E16727
RCEP E	2024	2024	19,6	E!F16727
RCEP E	2025	2025	16,8	E!G16727
RCEP E	2026	2026	14	E!H16727
RCEP E	2027	2027	11,2	E!I16727
RCEP F	2022	2022	25,2	F!D16726
RCEP F	2023	2023	22,4	F!E16726
RCEP F	2024	2024	19,6	F!F16726
RCEP F	2025	2025	16,8	F!G16726
RCEP F	2026	2026	14	F!H16726
RCEP F	2027	2027	11,2	F!I16726
VIFTA	2024	2024	*	VI!F15670
VIFTA	2025	2025	*	VI!G15670
VIFTA	2026	2026	*	VI!H15670
VIFTA	2027	2027	*	VI!I15670

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 "5,4; M: 8,1" has a general 5.4% and an "M:" 8.1% 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 "5,4; M: 8,1", the FTA schedule for period (VI) shows "5,4".		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	VKFTA 32%, VCFTA 40%: the preferential rate is equal to or higher than the MFN rate (27%) in the source tariff – claiming the FTA brings no saving.	MFN 27%		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 8707.10 has 4 lines; 8707.10.90 is distinguished from its siblings by: Other.	8707.10.10 For go-karts and golf cars (including golf buggies) and similar vehicles; 8707.10.20 For ambulances; 8707.10.30 For vehicles specially designed for travelling on snow	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 8707.10.90. 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 27% for 8707.10.90 was checked against BT2026 (cell BT2026!N17401), 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.