Vietnam Tariff Intelligence

HS 8714.20.12 detail

HS code	8714.20.12
Description	Parts and accessories of vehicles of headings 87.11 to 87.13 / - Of carriages for disabled persons: / - - Castors wheels: / - - - 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
Unit	kg/chiếc
Generated	12/11/2026 11:02:47
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/87142012/

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!K17670
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17670
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17670
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
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

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!E16990
ATIGA	2022	2022	0	AT!E16919
ATIGA	2023	2023	0	AT!F16919
ATIGA	2024	2024	0	AT!G16919
ATIGA	2025	2025	0	AT!H16919
ATIGA	2026	2026	0	AT!I16919
ATIGA	2027	2027	0	AT!J16919
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16975
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16975
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16975
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16975

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16975
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16975
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16976
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16976
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16976
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16976
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16976
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16976
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16981
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16936
AIFTA	30/12/2022	2022	0	AI!F16933
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G16933
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H16933
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I16933
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J16933
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K16933
VKFTA	2022	2022	0	VK!E16979
VKFTA	2023	2023	0	VK!F16979
VKFTA	2024	2024	0	VK!G16979
VKFTA	2025	2025	0	VK!H16979
VKFTA	2026	2026	0	VK!I16979
VKFTA	2027	2027	0	VK!J16979
VCFTA	2022	2022	0	VC!D17041
VCFTA	2023	2023	0	VC!E17041
VCFTA	2024	2024	0	VC!F17041
VCFTA	2025	2025	0	VC!G17041

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H17041
VCFTA	2027	2027	0	VC!I17041
VN-EAEU	2022	2022	*	EAV!D17017
VN-EAEU	2023	2023	*	EAV!E17017
VN-EAEU	2024	2024	*	EAV!F17017
VN-EAEU	2025	2025	*	EAV!G17017
VN-EAEU	2026	2026	*	EAV!H17017
VN-EAEU	2027	2027	*	EAV!I17017
AHKFTA	2022	2022	0	AKH!D17012
AHKFTA	2023	2023	0	AKH!E17012
AHKFTA	2024	2024	0	AKH!F17012
AHKFTA	2025	2025	0	AKH!G17012
AHKFTA	2026	2026	0	AKH!H17012
AHKFTA	2027	2027	0	AKH!I17012
EVFTA	2022	2022	0	EV-NK!D17042
EVFTA	2023	2023	0	EV-NK!E17042
EVFTA	2024	2024	0	EV-NK!F17042
EVFTA	2025	2025	0	EV-NK!G17042
EVFTA	2026	2026	0	EV-NK!H17042
EVFTA	2027	2027	0	EV-NK!I17042
UKVFTA	2022	2022	0	UKV!D17041
UKVFTA	2023	2023	0	UKV!E17041
UKVFTA	2024	2024	0	UKV!F17041
UKVFTA	2025	2025	0	UKV!G17041
UKVFTA	2026	2026	0	UKV!H17041
UKVFTA	2027	2027	0	UKV!I17041

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17135
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17135
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17135
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17135
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17135
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17135
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17135
RCEP A	2022	2022	0	RCEPT-A!D17004
RCEP A	2023	2023	0	RCEPT-A!E17004
RCEP A	2024	2024	0	RCEPT-A!F17004
RCEP A	2025	2025	0	RCEPT-A!G17004
RCEP A	2026	2026	0	RCEPT-A!H17004
RCEP A	2027	2027	0	RCEPT-A!I17004
RCEP B	2022	2022	0	B!D17004
RCEP B	2023	2023	0	B!E17004
RCEP B	2024	2024	0	B!F17004
RCEP B	2025	2025	0	B!G17004
RCEP B	2026	2026	0	B!H17004
RCEP B	2027	2027	0	B!I17004
RCEP C	2022	2022	0	C!D17002
RCEP C	2023	2023	0	C!E17002
RCEP C	2024	2024	0	C!F17002
RCEP C	2025	2025	0	C!G17002
RCEP C	2026	2026	0	C!H17002
RCEP C	2027	2027	0	C!I17002
RCEP D	2022	2022	0	D!D17001

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E17001
RCEP D	2024	2024	0	D!F17001
RCEP D	2025	2025	0	D!G17001
RCEP D	2026	2026	0	D!H17001
RCEP D	2027	2027	0	D!I17001
RCEP E	2022	2022	0	E!D17005
RCEP E	2023	2023	0	E!E17005
RCEP E	2024	2024	0	E!F17005
RCEP E	2025	2025	0	E!G17005
RCEP E	2026	2026	0	E!H17005
RCEP E	2027	2027	0	E!I17005
RCEP F	2022	2022	0	F!D17004
RCEP F	2023	2023	0	F!E17004
RCEP F	2024	2024	0	F!F17004
RCEP F	2025	2025	0	F!G17004
RCEP F	2026	2026	0	F!H17004
RCEP F	2027	2027	0	F!I17004
VIFTA	2024	2024	0	VI!F15947
VIFTA	2025	2025	0	VI!G15947
VIFTA	2026	2026	0	VI!H15947
VIFTA	2027	2027	0	VI!I15947

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; 8714.20.12 is distinguished from its siblings by: 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.	8714.20.11 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; 8714.20.19 Other; 8714.20.90 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 8714.20.12. 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 8714.20.12 was checked against BT2026 (cell BT2026!N17670), 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.