

## HS 8716.20.00 detail

|                            |                                                                                                                                                                               |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 8716.20.00                                                                                                                                                                    |
| <b>Description</b>         | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof / - Self-loading or self-unloading trailers and semi-trailers for agricultural purposes |
| <b>Unit</b>                | chiếc                                                                                                                                                                         |
| <b>Generated</b>           | 14/10/2026 18:33:16                                                                                                                                                           |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                    |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                    |
| <b>Link</b>                | <a href="https://www.tariff.victorws.com/hs-code/87162000/">https://www.tariff.victorws.com/hs-code/87162000/</a>                                                             |

### 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!K17705 |
| Preferential (MFN)   | 5            | 5%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N17705 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17705 |
| 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<br>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 (-BN, ID)  | 0% (except BN, ID) | 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)       | 0% (except MM)     | 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   | 2.9          | 2.9%    | 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!E17027 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E16956 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F16956 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G16956 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H16956 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I16956 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J16956 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E17012 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F17012 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G17012 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H17012   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I17012   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J17012   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E17013   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F17013   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G17013   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H17013   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I17013   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J17013   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F17018   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H16973 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F16970   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G16970   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H16970   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I16970   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J16970   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K16970   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E17016   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F17016   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G17016   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H17016   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I17016   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J17016   |
| VCFTA   | 2022                                   | 2022 | 5            | VC!D17078   |
| VCFTA   | 2023                                   | 2023 | 5            | VC!E17078   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F17078   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G17078    |
| VCFTA   | 2026   | 2026 | 0            | VC!H17078    |
| VCFTA   | 2027   | 2027 | 0            | VC!I17078    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D17054   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E17054   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F17054   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G17054   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H17054   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I17054   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D17049   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E17049   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F17049   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G17049   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H17049   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I17049   |
| EVFTA   | 2022   | 2022 | 3,6          | EV-NK!D17079 |
| EVFTA   | 2023   | 2023 | 3,1          | EV-NK!E17079 |
| EVFTA   | 2024   | 2024 | 2,7          | EV-NK!F17079 |
| EVFTA   | 2025   | 2025 | 2,2          | EV-NK!G17079 |
| EVFTA   | 2026   | 2026 | 1,8          | EV-NK!H17079 |
| EVFTA   | 2027   | 2027 | 1,3          | EV-NK!I17079 |
| UKVFTA  | 2022   | 2022 | 3,6          | UKV!D17078   |
| UKVFTA  | 2023   | 2023 | 3,1          | UKV!E17078   |
| UKVFTA  | 2024   | 2024 | 2,7          | UKV!F17078   |
| UKVFTA  | 2025   | 2025 | 2,2          | UKV!G17078   |
| UKVFTA  | 2026   | 2026 | 1,8          | UKV!H17078   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 1,3          | UKV!I17078     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D17172   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E17172   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F17172   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G17172   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H17172   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I17172   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J17172   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D17041 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E17041 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F17041 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G17041 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H17041 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I17041 |
| RCEP B | 2022   | 2022           | 0            | B!D17041       |
| RCEP B | 2023   | 2023           | 0            | B!E17041       |
| RCEP B | 2024   | 2024           | 0            | B!F17041       |
| RCEP B | 2025   | 2025           | 0            | B!G17041       |
| RCEP B | 2026   | 2026           | 0            | B!H17041       |
| RCEP B | 2027   | 2027           | 0            | B!I17041       |
| RCEP C | 2022   | 2022           | 0            | C!D17039       |
| RCEP C | 2023   | 2023           | 0            | C!E17039       |
| RCEP C | 2024   | 2024           | 0            | C!F17039       |
| RCEP C | 2025   | 2025           | 0            | C!G17039       |
| RCEP C | 2026   | 2026           | 0            | C!H17039       |
| RCEP C | 2027   | 2027           | 0            | C!I17039       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2022   | 2022 | 0            | D!D17038  |
| RCEP D | 2023   | 2023 | 0            | D!E17038  |
| RCEP D | 2024   | 2024 | 0            | D!F17038  |
| RCEP D | 2025   | 2025 | 0            | D!G17038  |
| RCEP D | 2026   | 2026 | 0            | D!H17038  |
| RCEP D | 2027   | 2027 | 0            | D!I17038  |
| RCEP E | 2022   | 2022 | 0            | E!D17042  |
| RCEP E | 2023   | 2023 | 0            | E!E17042  |
| RCEP E | 2024   | 2024 | 0            | E!F17042  |
| RCEP E | 2025   | 2025 | 0            | E!G17042  |
| RCEP E | 2026   | 2026 | 0            | E!H17042  |
| RCEP E | 2027   | 2027 | 0            | E!I17042  |
| RCEP F | 2022   | 2022 | 0            | F!D17041  |
| RCEP F | 2023   | 2023 | 0            | F!E17041  |
| RCEP F | 2024   | 2024 | 0            | F!F17041  |
| RCEP F | 2025   | 2025 | 0            | F!G17041  |
| RCEP F | 2026   | 2026 | 0            | F!H17041  |
| RCEP F | 2027   | 2027 | 0            | F!I17041  |
| VIFTA  | 2024   | 2024 | 4.3          | VI!F15982 |
| VIFTA  | 2025   | 2025 | 3.6          | VI!G15982 |
| VIFTA  | 2026   | 2026 | 2.9          | VI!H15982 |
| VIFTA  | 2027   | 2027 | 2.1          | VI!!15982 |

### Advisory & warnings

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

|         |        |                                                            |                                                                                                                         |                                                                            |                |                                                                                                          |                                        |
|---------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| 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                               | 8716.20.00 corresponds to Chapter 98 code 9844.20.20 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - Rơ-móc và sơ mi rơ-móc loại tự bốc hoặc dỡ hàng dùng trong nông nghiệp | 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 8716.20.00. 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 8716.20.00 was checked against BT2026 (cell BT2026!N17705), 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.