Vietnam Tariff Intelligence

# Detalle del SA 8708.40.25

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|---|---|
| **Código SA** | 8708.40.25 |
| **Descripción** | Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Gear boxes and parts thereof: / - - Gear boxes, assembled: / - - - For vehicles of heading 87.01 |
| **Unidad** | chiếc |
| **Generado** | 03/11/2026 14:19:51 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://vietnamtariff.com/hs-code/87084025/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 22.5 | 22,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17456 |
| Preferencial (NMF) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17456 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17456 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-ID, PH) | 0% (excepto ID, PH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-BN, ID, LA, MY, PH) | 0% (excepto BN, ID, LA, MY, PH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 |  | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 1,8 | 1,8% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 1,8 | 1,8% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| CPTPP | 4,9; M: 7,3 | 4,9% · M: 7.3% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VIFTA | 8.6 | 8,6% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo F) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 10,3 | 10,3% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 11,3 | 11,3% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AHKFTA | 15 | 15% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |
| VN-EAEU | * | * no elegible | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E16770 |
| ATIGA | 2022 | 2022 | 0 | AT!E16699 |
| ATIGA | 2023 | 2023 | 0 | AT!F16699 |
| ATIGA | 2024 | 2024 | 0 | AT!G16699 |
| ATIGA | 2025 | 2025 | 0 | AT!H16699 |
| ATIGA | 2026 | 2026 | 0 | AT!I16699 |
| ATIGA | 2027 | 2027 | 0 | AT!J16699 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E16755 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F16755 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G16755 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H16755 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I16755 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J16755 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E16756 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F16756 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G16756 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H16756 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I16756 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J16756 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F16757 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H16716 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16713 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16713 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16713 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16713 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16713 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16713 |
| VKFTA | 2022 | 2022 | 0 | VK!E16755 |
| VKFTA | 2023 | 2023 | 0 | VK!F16755 |
| VKFTA | 2024 | 2024 | 0 | VK!G16755 |
| VKFTA | 2025 | 2025 | 0 | VK!H16755 |
| VKFTA | 2026 | 2026 | 0 | VK!I16755 |
| VKFTA | 2027 | 2027 | 0 | VK!J16755 |
| VCFTA | 2022 | 2022 | 5 | VC!D16821 |
| VCFTA | 2023 | 2023 | 3 | VC!E16821 |
| VCFTA | 2024 | 2024 | 0 | VC!F16821 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G16821 |
| VCFTA | 2026 | 2026 | 0 | VC!H16821 |
| VCFTA | 2027 | 2027 | 0 | VC!I16821 |
| VN-EAEU | 2022 | 2022 | * | EAV!D16797 |
| VN-EAEU | 2023 | 2023 | * | EAV!E16797 |
| VN-EAEU | 2024 | 2024 | * | EAV!F16797 |
| VN-EAEU | 2025 | 2025 | * | EAV!G16797 |
| VN-EAEU | 2026 | 2026 | * | EAV!H16797 |
| VN-EAEU | 2027 | 2027 | * | EAV!I16797 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D16792 |
| AHKFTA | 2023 | 2023 | 15 | AKH!E16792 |
| AHKFTA | 2024 | 2024 | 15 | AKH!F16792 |
| AHKFTA | 2025 | 2025 | 15 | AKH!G16792 |
| AHKFTA | 2026 | 2026 | 15 | AKH!H16792 |
| AHKFTA | 2027 | 2027 | 15 | AKH!I16792 |
| EVFTA | 2022 | 2022 | 9,3 | EV-NK!D16812 |
| EVFTA | 2023 | 2023 | 7,5 | EV-NK!E16812 |
| EVFTA | 2024 | 2024 | 5,6 | EV-NK!F16812 |
| EVFTA | 2025 | 2025 | 3,7 | EV-NK!G16812 |
| EVFTA | 2026 | 2026 | 1,8 | EV-NK!H16812 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I16812 |
| UKVFTA | 2022 | 2022 | 9,3 | UKV!D16811 |
| UKVFTA | 2023 | 2023 | 7,5 | UKV!E16811 |
| UKVFTA | 2024 | 2024 | 5,6 | UKV!F16811 |
| UKVFTA | 2025 | 2025 | 3,7 | UKV!G16811 |
| UKVFTA | 2026 | 2026 | 1,8 | UKV!H16811 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I16811 |
| CPTPP | (I) | 2021 (DERIVED) | 17,1 | CPTPP!D16827 |
| CPTPP | (II) | 2022 (DERIVED) | 14,7 | CPTPP!E16827 |
| CPTPP | (III) | 2023 (DERIVED) | 12,2 | CPTPP!F16827 |
| CPTPP | (IV) | 2024 (DERIVED) | 9,8 | CPTPP!G16827 |
| CPTPP | (V) | 2025 (DERIVED) | 7,3 | CPTPP!H16827 |
| CPTPP | (VI) | 2026 (DERIVED) | 4,9 | CPTPP!I16827 |
| CPTPP | (VII) | 2027 (DERIVED) | 2,4 | CPTPP!J16827 |
| RCEP A | 2022 | 2022 | 14 | RCEPT-A!D16782 |
| RCEP A | 2023 | 2023 | 13 | RCEPT-A!E16782 |
| RCEP A | 2024 | 2024 | 12 | RCEPT-A!F16782 |
| RCEP A | 2025 | 2025 | 11 | RCEPT-A!G16782 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H16782 |
| RCEP A | 2027 | 2027 | 9 | RCEPT-A!I16782 |
| RCEP B | 2022 | 2022 | 14 | B!D16782 |
| RCEP B | 2023 | 2023 | 13 | B!E16782 |
| RCEP B | 2024 | 2024 | 12 | B!F16782 |
| RCEP B | 2025 | 2025 | 11 | B!G16782 |
| RCEP B | 2026 | 2026 | 10 | B!H16782 |
| RCEP B | 2027 | 2027 | 9 | B!I16782 |
| RCEP C | 2022 | 2022 | 14,3 | C!D16780 |
| RCEP C | 2023 | 2023 | 13,5 | C!E16780 |
| RCEP C | 2024 | 2024 | 12,8 | C!F16780 |
| RCEP C | 2025 | 2025 | 12 | C!G16780 |
| RCEP C | 2026 | 2026 | 11,3 | C!H16780 |
| RCEP C | 2027 | 2027 | 10,5 | C!I16780 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 14,1 | D!D16779 |
| RCEP D | 2023 | 2023 | 13,1 | D!E16779 |
| RCEP D | 2024 | 2024 | 12,2 | D!F16779 |
| RCEP D | 2025 | 2025 | 11,3 | D!G16779 |
| RCEP D | 2026 | 2026 | 10,3 | D!H16779 |
| RCEP D | 2027 | 2027 | 9,4 | D!I16779 |
| RCEP E | 2022 | 2022 | 14 | E!D16783 |
| RCEP E | 2023 | 2023 | 13 | E!E16783 |
| RCEP E | 2024 | 2024 | 12 | E!F16783 |
| RCEP E | 2025 | 2025 | 11 | E!G16783 |
| RCEP E | 2026 | 2026 | 10 | E!H16783 |
| RCEP E | 2027 | 2027 | 9 | E!I16783 |
| RCEP F | 2022 | 2022 | 14 | F!D16782 |
| RCEP F | 2023 | 2023 | 13 | F!E16782 |
| RCEP F | 2024 | 2024 | 12 | F!F16782 |
| RCEP F | 2025 | 2025 | 11 | F!G16782 |
| RCEP F | 2026 | 2026 | 10 | F!H16782 |
| RCEP F | 2027 | 2027 | 9 | F!I16782 |
| VIFTA | 2024 | 2024 | 12,9 | VI!F15733 |
| VIFTA | 2025 | 2025 | 10.7 | VI!G15733 |
| VIFTA | 2026 | 2026 | 8.6 | VI!H15733 |
| VIFTA | 2027 | 2027 | 6.4 | VI!I15733 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "4,9; M: 7,3" has a general 4,9% and an "M:" 7.3% 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. | No verificado – requiere comprobación |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "4,9; M: 7,3", the FTA schedule for period (VI) shows "4,9". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | No verificado – requiere comprobación |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving. | MFN 15% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8708.40 has 11 lines; 8708.40.25 is distinguished from its siblings by: For vehicles of heading 87.01. | 8708.40.11 For vehicles of heading 87.03; 8708.40.13 For vehicles of heading 87.04 or 87.05; 8708.40.14 For vehicles of heading 87.01; 8708.40.19 Other; 8708.40.26 For vehicles of heading 87.03; 8708.40.27 For vehicles of heading 87.04 or 87.05 | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8708.40.25. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 15% for 8708.40.25 was checked against BT2026 (cell BT2026!N17456), 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. | Cotejado con el archivo arancelario de origen |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.