

Detalle del SA 8708.70.97

Código SA	8708.70.97
Descripción	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Road wheels and parts and accessories thereof: / - - Other: / - - - For vehicles of heading 87.03
Unidad	chiếc
Generado	30/10/2026 23:26:21
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/87087097/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17507
Preferencial (NMF)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17507
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17507
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
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AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
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
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/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
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	2,5	2,5%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2,5%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	3,4; M: 5,1	3,4% · M: 5.1%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Arancel consolidado BT2026	2026	VK	125/2022/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 C)	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
RCEP (Anexo F)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo D)	10,9	10,9%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	20	20%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/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
VCFTA	21	21%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
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!E16821
ATIGA	2022	2022	0	AT!E16750
ATIGA	2023	2023	0	AT!F16750
ATIGA	2024	2024	0	AT!G16750
ATIGA	2025	2025	0	AT!H16750
ATIGA	2026	2026	0	AT!I16750
ATIGA	2027	2027	0	AT!J16750
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E16806
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16806
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16806
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16806

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16806
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16806
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16807
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16807
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16807
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16807
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16807
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16807
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16808
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16767
AIFTA	30/12/2022	2022	*	AI!F16764
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16764
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16764
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16764
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16764
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16764
VKFTA	2022	2022	5	VK!E16806
VKFTA	2023	2023	5	VK!F16806
VKFTA	2024	2024	5	VK!G16806
VKFTA	2025	2025	5	VK!H16806
VKFTA	2026	2026	5	VK!I16806
VKFTA	2027	2027	5	VK!J16806
VCFTA	2022	2022	21	VC!D16872
VCFTA	2023	2023	21	VC!E16872
VCFTA	2024	2024	21	VC!F16872
VCFTA	2025	2025	21	VC!G16872

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	21	VC!H16872
VCFTA	2027	2027	21	VC!I16872
VN-EAEU	2022	2022	*	EAV!D16848
VN-EAEU	2023	2023	*	EAV!E16848
VN-EAEU	2024	2024	*	EAV!F16848
VN-EAEU	2025	2025	*	EAV!G16848
VN-EAEU	2026	2026	*	EAV!H16848
VN-EAEU	2027	2027	*	EAV!I16848
AHKFTA	2022	2022	20	AKH!D16843
AHKFTA	2023	2023	20	AKH!E16843
AHKFTA	2024	2024	20	AKH!F16843
AHKFTA	2025	2025	20	AKH!G16843
AHKFTA	2026	2026	20	AKH!H16843
AHKFTA	2027	2027	20	AKH!I16843
EVFTA	2022	2022	12,5	EV-NK!D16863
EVFTA	2023	2023	10	EV-NK!E16863
EVFTA	2024	2024	7,5	EV-NK!F16863
EVFTA	2025	2025	5	EV-NK!G16863
EVFTA	2026	2026	2,5	EV-NK!H16863
EVFTA	2027	2027	0	EV-NK!I16863
UKVFTA	2022	2022	12,5	UKV!D16862
UKVFTA	2023	2023	10	UKV!E16862
UKVFTA	2024	2024	7,5	UKV!F16862
UKVFTA	2025	2025	5	UKV!G16862
UKVFTA	2026	2026	2,5	UKV!H16862
UKVFTA	2027	2027	0	UKV!I16862

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	12	CPTPP!D16914
CPTPP	(II)	2022 (DERIVED)	10,3	CPTPP!E16914
CPTPP	(III)	2023 (DERIVED)	8,6	CPTPP!F16914
CPTPP	(IV)	2024 (DERIVED)	6,9	CPTPP!G16914
CPTPP	(V)	2025 (DERIVED)	5,1	CPTPP!H16914
CPTPP	(VI)	2026 (DERIVED)	3,4	CPTPP!I16914
CPTPP	(VII)	2027 (DERIVED)	1,7	CPTPP!J16914
RCEP A	2022	2022	18	RCEPT-A!D16833
RCEP A	2023	2023	16	RCEPT-A!E16833
RCEP A	2024	2024	14	RCEPT-A!F16833
RCEP A	2025	2025	12	RCEPT-A!G16833
RCEP A	2026	2026	10	RCEPT-A!H16833
RCEP A	2027	2027	8	RCEPT-A!I16833
RCEP B	2022	2022	18	B!D16833
RCEP B	2023	2023	16	B!E16833
RCEP B	2024	2024	14	B!F16833
RCEP B	2025	2025	12	B!G16833
RCEP B	2026	2026	10	B!H16833
RCEP B	2027	2027	8	B!I16833
RCEP C	2022	2022	18	C!D16831
RCEP C	2023	2023	16	C!E16831
RCEP C	2024	2024	14	C!F16831
RCEP C	2025	2025	12	C!G16831
RCEP C	2026	2026	10	C!H16831
RCEP C	2027	2027	8	C!I16831
RCEP D	2022	2022	18,2	D!D16830

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	16,4	D!E16830
RCEP D	2024	2024	14,5	D!F16830
RCEP D	2025	2025	12,7	D!G16830
RCEP D	2026	2026	10,9	D!H16830
RCEP D	2027	2027	9,1	D!!16830
RCEP E	2022	2022	18	E!D16834
RCEP E	2023	2023	16	E!E16834
RCEP E	2024	2024	14	E!F16834
RCEP E	2025	2025	12	E!G16834
RCEP E	2026	2026	10	E!H16834
RCEP E	2027	2027	8	E!!16834
RCEP F	2022	2022	18	F!D16833
RCEP F	2023	2023	16	F!E16833
RCEP F	2024	2024	14	F!F16833
RCEP F	2025	2025	12	F!G16833
RCEP F	2026	2026	10	F!H16833
RCEP F	2027	2027	8	F!!16833
VIFTA	2024	2024	20	VI!F15784
VIFTA	2025	2025	20	VI!G15784
VIFTA	2026	2026	20	VI!H15784
VIFTA	2027	2027	20	VI!!15784

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (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.	Instrumento citado en la fuente; vigencia no verificada
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "3,4; M: 5,1" has a general 3,4% and an "M:" 5.1% 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.	No verificado – requiere comprobación
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "3,4; M: 5,1", the FTA schedule for period (VI) shows "3,4".		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 20%, VIFTA 20%, VCFTA 21%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 8708.70 has 18 lines; 8708.70.97 is distinguished from its siblings by: For vehicles of heading 87.03.	8708.70.15 For vehicles of heading 87.01; 8708.70.16 For vehicles of heading 87.03; 8708.70.17 For vehicles of subheading 8704.10; 8708.70.18 Other; 8708.70.19 Other; 8708.70.21 For vehicles of heading 87.01	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

HS-005	BLUE	Chapter 98 equivalent exists	8708.70.97 corresponds to Chapter 98 code 9849.34.83 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Dùng cho xe thuộc nhóm 87.03	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8708.70.97. 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 20% for 8708.70.97 was checked against BT2026 (cell BT2026!N17507), 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

Política de la partida

Política de la partida
Chúng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.