Vietnam Tariff Intelligence

# Detalle del SA 8708.91.99

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|---|---|
| **Código SA** | 8708.91.99 |
| **Descripción** | Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Radiators and parts thereof: / - - - Parts: / - - - - Other |
| **Unidad** | chiếc |
| **Generado** | 04/11/2026 15:35:20 |
| **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/87089199/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17533 |
| Preferencial (NMF) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17533 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17533 |
| 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 |
| ACFTA | 0 (-ID, PH, TH) | 0% (excepto ID, PH, TH) | 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 |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/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 |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 1,2 | 1,2% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 1,2 | 1,2% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/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 |
| RCEP (Anexo A) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo F) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA | 5 | 5% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 5,5 | 5,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 7 | 7% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 10 | 10% | 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 (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E16847 |
| ATIGA | 2022 | 2022 | 0 | AT!E16776 |
| ATIGA | 2023 | 2023 | 0 | AT!F16776 |
| ATIGA | 2024 | 2024 | 0 | AT!G16776 |
| ATIGA | 2025 | 2025 | 0 | AT!H16776 |
| ATIGA | 2026 | 2026 | 0 | AT!I16776 |
| ATIGA | 2027 | 2027 | 0 | AT!J16776 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E16832 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F16832 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G16832 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H16832 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I16832 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J16832 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E16833 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F16833 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G16833 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H16833 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I16833 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J16833 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F16834 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H16793 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16790 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16790 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16790 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16790 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16790 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16790 |
| VKFTA | 2022 | 2022 | 5 | VK!E16832 |
| VKFTA | 2023 | 2023 | 5 | VK!F16832 |
| VKFTA | 2024 | 2024 | 5 | VK!G16832 |
| VKFTA | 2025 | 2025 | 5 | VK!H16832 |
| VKFTA | 2026 | 2026 | 5 | VK!I16832 |
| VKFTA | 2027 | 2027 | 5 | VK!J16832 |
| VCFTA | 2022 | 2022 | 3 | VC!D16898 |
| VCFTA | 2023 | 2023 | 3 | VC!E16898 |
| VCFTA | 2024 | 2024 | 0 | VC!F16898 |
| VCFTA | 2025 | 2025 | 0 | VC!G16898 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H16898 |
| VCFTA | 2027 | 2027 | 0 | VC!I16898 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D16874 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E16874 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F16874 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G16874 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H16874 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I16874 |
| AHKFTA | 2022 | 2022 | 10 | AKH!D16869 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E16869 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F16869 |
| AHKFTA | 2025 | 2025 | 10 | AKH!G16869 |
| AHKFTA | 2026 | 2026 | 10 | AKH!H16869 |
| AHKFTA | 2027 | 2027 | 10 | AKH!I16869 |
| EVFTA | 2022 | 2022 | 6,2 | EV-NK!D16889 |
| EVFTA | 2023 | 2023 | 5 | EV-NK!E16889 |
| EVFTA | 2024 | 2024 | 3,7 | EV-NK!F16889 |
| EVFTA | 2025 | 2025 | 2,5 | EV-NK!G16889 |
| EVFTA | 2026 | 2026 | 1,2 | EV-NK!H16889 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I16889 |
| UKVFTA | 2022 | 2022 | 6,2 | UKV!D16888 |
| UKVFTA | 2023 | 2023 | 5 | UKV!E16888 |
| UKVFTA | 2024 | 2024 | 3,7 | UKV!F16888 |
| UKVFTA | 2025 | 2025 | 2,5 | UKV!G16888 |
| UKVFTA | 2026 | 2026 | 1,2 | UKV!H16888 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I16888 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 1 | CPTPP!D16946 |
| CPTPP | (II) | 2022 (DERIVED) | 0,5 | CPTPP!E16946 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F16946 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G16946 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H16946 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I16946 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J16946 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D16859 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E16859 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F16859 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G16859 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H16859 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I16859 |
| RCEP B | 2022 | 2022 | 9 | B!D16859 |
| RCEP B | 2023 | 2023 | 8 | B!E16859 |
| RCEP B | 2024 | 2024 | 7 | B!F16859 |
| RCEP B | 2025 | 2025 | 6 | B!G16859 |
| RCEP B | 2026 | 2026 | 5 | B!H16859 |
| RCEP B | 2027 | 2027 | 4 | B!I16859 |
| RCEP C | 2022 | 2022 | 9 | C!D16857 |
| RCEP C | 2023 | 2023 | 8 | C!E16857 |
| RCEP C | 2024 | 2024 | 7 | C!F16857 |
| RCEP C | 2025 | 2025 | 6 | C!G16857 |
| RCEP C | 2026 | 2026 | 5 | C!H16857 |
| RCEP C | 2027 | 2027 | 4 | C!I16857 |
| RCEP D | 2022 | 2022 | 9,1 | D!D16856 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 8,2 | D!E16856 |
| RCEP D | 2024 | 2024 | 7,3 | D!F16856 |
| RCEP D | 2025 | 2025 | 6,4 | D!G16856 |
| RCEP D | 2026 | 2026 | 5,5 | D!H16856 |
| RCEP D | 2027 | 2027 | 4,5 | D!I16856 |
| RCEP E | 2022 | 2022 | 9 | E!D16860 |
| RCEP E | 2023 | 2023 | 8 | E!E16860 |
| RCEP E | 2024 | 2024 | 7 | E!F16860 |
| RCEP E | 2025 | 2025 | 6 | E!G16860 |
| RCEP E | 2026 | 2026 | 5 | E!H16860 |
| RCEP E | 2027 | 2027 | 4 | E!I16860 |
| RCEP F | 2022 | 2022 | 9 | F!D16859 |
| RCEP F | 2023 | 2023 | 8 | F!E16859 |
| RCEP F | 2024 | 2024 | 7 | F!F16859 |
| RCEP F | 2025 | 2025 | 6 | F!G16859 |
| RCEP F | 2026 | 2026 | 5 | F!H16859 |
| RCEP F | 2027 | 2027 | 4 | F!I16859 |
| VIFTA | 2024 | 2024 | 9 | VI!F15810 |
| VIFTA | 2025 | 2025 | 8 | VI!G15810 |
| VIFTA | 2026 | 2026 | 7 | VI!H15810 |
| VIFTA | 2027 | 2027 | 6 | VI!I15810 |

## Asesoría y advertencias

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving. | MFN 10% | | 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 8708.91 has 10 lines; 8708.91.99 is distinguished from its siblings by: Other. | 8708.91.15 For vehicles of heading 87.01; 8708.91.16 For vehicles of heading 87.03; 8708.91.17 For vehicles of subheading 8704.10; 8708.91.18 Other; 8708.91.19 Other; 8708.91.91 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 | 8708.91.99 corresponds to Chapter 98 code 9849.35.39 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - - - - Loại khác | 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 8708.91.99. 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 10% for 8708.91.99 was checked against BT2026 (cell BT2026!N17533), 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.