

Detalle del SA 8708.99.24

Código SA	8708.99.24
Descripción	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Other: / - - - For vehicles of heading 87.02, 87.03 or 87.04: / - - - - Fuel tanks and parts thereof: / - - - - Lower half of the fuel tank; fuel caps; filler pipes; filler hose assembly; fuel tank bands
Unidad	chiếc
Generado	31/10/2026 18:30:13
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/87089924/

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!K17567
Preferencial (NMF)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17567
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17567
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, 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
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
VIFTA	0	0%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/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
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)	7,5	7,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	7,5	7,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	7,5	7,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo E)	7,5	7,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	7,5	7,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	8,2	8,2%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
CPTPP	2,7/0; M: 4/0	2,7/0; M: 4/0	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Requiere interpretación
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
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
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!E16881
ATIGA	2022	2022	0	AT!E16810
ATIGA	2023	2023	0	AT!F16810
ATIGA	2024	2024	0	AT!G16810
ATIGA	2025	2025	0	AT!H16810
ATIGA	2026	2026	0	AT!I16810
ATIGA	2027	2027	0	AT!J16810
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16866
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16866
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16866
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16866

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16866
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16866
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16867
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16867
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16867
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16867
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16867
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16867
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16872
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16827
AIFTA	30/12/2022	2022	*	AI!F16824
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16824
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16824
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16824
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16824
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16824
VKFTA	2022	2022	5	VK!E16870
VKFTA	2023	2023	5	VK!F16870
VKFTA	2024	2024	5	VK!G16870
VKFTA	2025	2025	5	VK!H16870
VKFTA	2026	2026	5	VK!I16870
VKFTA	2027	2027	5	VK!J16870
VCFTA	2022	2022	3	VC!D16932
VCFTA	2023	2023	3	VC!E16932
VCFTA	2024	2024	0	VC!F16932
VCFTA	2025	2025	0	VC!G16932

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H16932
VCFTA	2027	2027	0	VC!I16932
VN-EAEU	2022	2022	0	EAV!D16908
VN-EAEU	2023	2023	0	EAV!E16908
VN-EAEU	2024	2024	0	EAV!F16908
VN-EAEU	2025	2025	0	EAV!G16908
VN-EAEU	2026	2026	0	EAV!H16908
VN-EAEU	2027	2027	0	EAV!I16908
AHKFTA	2022	2022	*	AKH!D16903
AHKFTA	2023	2023	*	AKH!E16903
AHKFTA	2024	2024	*	AKH!F16903
AHKFTA	2025	2025	*	AKH!G16903
AHKFTA	2026	2026	*	AKH!H16903
AHKFTA	2027	2027	*	AKH!I16903
EVFTA	2022	2022	9,3	EV-NK!D16923
EVFTA	2023	2023	7,5	EV-NK!E16923
EVFTA	2024	2024	5,6	EV-NK!F16923
EVFTA	2025	2025	3,7	EV-NK!G16923
EVFTA	2026	2026	1,8	EV-NK!H16923
EVFTA	2027	2027	0	EV-NK!I16923
UKVFTA	2022	2022	9,3	UKV!D16922
UKVFTA	2023	2023	7,5	UKV!E16922
UKVFTA	2024	2024	5,6	UKV!F16922
UKVFTA	2025	2025	3,7	UKV!G16922
UKVFTA	2026	2026	1,8	UKV!H16922
UKVFTA	2027	2027	0	UKV!I16922

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)		CPTPP!17012
CPTPP	(II)	2022 (DERIVED)		CPTPP!17012
CPTPP	(III)	2023 (DERIVED)		CPTPP!17012
CPTPP	(IV)	2024 (DERIVED)		CPTPP!17012
CPTPP	(V)	2025 (DERIVED)		CPTPP!17012
CPTPP	(VI)	2026 (DERIVED)		CPTPP!17012
CPTPP	(VII)	2027 (DERIVED)		CPTPP!17012
RCEP A	2022	2022	13,5	RCEPT-A!D16893
RCEP A	2023	2023	12	RCEPT-A!E16893
RCEP A	2024	2024	10,5	RCEPT-A!F16893
RCEP A	2025	2025	9	RCEPT-A!G16893
RCEP A	2026	2026	7,5	RCEPT-A!H16893
RCEP A	2027	2027	6	RCEPT-A!I16893
RCEP B	2022	2022	13,5	B!D16893
RCEP B	2023	2023	12	B!E16893
RCEP B	2024	2024	10,5	B!F16893
RCEP B	2025	2025	9	B!G16893
RCEP B	2026	2026	7,5	B!H16893
RCEP B	2027	2027	6	B!I16893
RCEP C	2022	2022	13,5	C!D16891
RCEP C	2023	2023	12	C!E16891
RCEP C	2024	2024	10,5	C!F16891
RCEP C	2025	2025	9	C!G16891
RCEP C	2026	2026	7,5	C!H16891
RCEP C	2027	2027	6	C!I16891
RCEP D	2022	2022	13,6	D!D16890

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	12,3	D!E16890
RCEP D	2024	2024	10,9	D!F16890
RCEP D	2025	2025	9,5	D!G16890
RCEP D	2026	2026	8,2	D!H16890
RCEP D	2027	2027	6,8	D!!I16890
RCEP E	2022	2022	13,5	E!D16894
RCEP E	2023	2023	12	E!E16894
RCEP E	2024	2024	10,5	E!F16894
RCEP E	2025	2025	9	E!G16894
RCEP E	2026	2026	7,5	E!H16894
RCEP E	2027	2027	6	E!!I16894
RCEP F	2022	2022	13,5	F!D16893
RCEP F	2023	2023	12	F!E16893
RCEP F	2024	2024	10,5	F!F16893
RCEP F	2025	2025	9	F!G16893
RCEP F	2026	2026	7,5	F!H16893
RCEP F	2027	2027	6	F!!I16893
VIFTA	2024	2024	10	VI!F15844
VIFTA	2025	2025	5	VI!G15844
VIFTA	2026	2026	0	VI!H15844
VIFTA	2027	2027	0	VI!!I15844

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8708.99 has 15 lines; 8708.99.24 is distinguished from its siblings by: Lower half of the fuel tank; fuel caps; filler pipes; filler hose assembly; fuel tank bands.	8708.99.11 Unassembled fuel tanks; engine brackets; 8708.99.19 Other; 8708.99.21 Fuel tanks; 8708.99.25 Other parts; 8708.99.30 Accelerator, brake or clutch pedals; 8708.99.40 Battery carriers or trays and brackets therefor	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	8708.99.24 corresponds to Chapter 98 code 9849.35.82 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Nửa dưới của thùng nhiên liệu; nắp đầy thùng nhiên liệu; ống dẫn của thùng nhiên liệu (filler pipes); ống dẫn hướng có đầu nối với bình nhiên liệu (filler hose); đai giữ bình nhiên liệu	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 8708.99.24. 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 8708.99.24 was checked against BT2026 (cell BT2026!N17567), 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
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Política de la partida

Política de la partida
Chứng 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.