

Detalle del SA 8714.92.90

|                        |                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 8714.92.90                                                                                                                                    |
| Descripción            | Parts and accessories of vehicles of headings 87.11 to 87.13 / - Other: / - - Wheel rims and spokes: / - - - Other                            |
| Unidad                 | kg/chiếc                                                                                                                                      |
| Generado               | 30/10/2026 14:28:49                                                                                                                           |
| 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                 | <a href="https://vietnamtariff.com/hs-code/87149290/">https://vietnamtariff.com/hs-code/87149290/</a>                                         |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 60              | 60%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17681 |
| Preferencial (NMF)               | 40              | 40%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N17681 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17681 |
| 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     |
|-------|-----------------|---------|-------------------------------|---------|------------------|----------------|------------|
| ATIGA | 0               | 0%      | Arancel consolidado<br>BT2026 | 2026    | D                | 126/2022/NĐ-CP | Ad valorem |

| FTA            | Valor de origen  | Arancel                  | Base de datos              | Periodo                                | Prueba de origen                  | Base jurídica  | Estado     |
|----------------|------------------|--------------------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| CPTPP          | 0                | 0%                       | Arancel consolidado BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| VN-LAO         | 0                | 0%                       | Arancel consolidado BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| AANZFTA        | 5                | 5%                       | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| EVFTA          | 5                | 5%                       | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 5                | 5%                       | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| ACFTA          | 13 (-BN, ID, PH) | 13% (excepto BN, ID, PH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AKFTA          | 40               | 40%                      | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 40               | 40%                      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 40               | 40%                      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 40               | 40%                      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 40               | 40%                      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 40               | 40%                      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 40               | 40%                      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA          | 40               | 40%                      | Arancel consolidado BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-CAM         |                  | Sin datos                | Sin datos                  |                                        | S                                 | 56/2026/NĐ-CP  | Sin datos  |

| FTA     | Valor de origen | Arancel       | Base de datos              | Periodo                 | Prueba de origen      | Base jurídica  | Estado          |
|---------|-----------------|---------------|----------------------------|-------------------------|-----------------------|----------------|-----------------|
| VNCU    |                 | Sin datos     | Sin datos                  |                         | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos       |
| AJCEP   | 45              | 45%           | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027   | AJ                    | 120/2022/NĐ-CP | Ad valorem      |
| VJEPA   | 45              | 45%           | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027   | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem      |
| 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 (*) |
| VCFTA   | *               | * no elegible | Arancel consolidado BT2026 | 2026                    | VC                    | 112/2022/NĐ-CP | No elegible (*) |
| VN-EAEU | *               | * no elegible | Arancel consolidado BT2026 | 2026                    | EAV                   | 113/2022/NĐ-CP | No elegible (*) |
| VIFTA   | *               | * no elegible | Arancel consolidado BT2026 | 2026                    | Form VI (verify)      | 131/2024/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) |      | 13              | AC!E17001 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E16930 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F16930 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G16930 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H16930 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I16930 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J16930 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 45              | AJ!E16986 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 45              | AJ!F16986 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 45              | AJ!G16986   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 45              | AJ!H16986   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 45              | AJ!I16986   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 45              | AJ!J16986   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 45              | VJ!E16987   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 45              | VJ!F16987   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 45              | VJ!G16987   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 45              | VJ!H16987   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 45              | VJ!I16987   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 45              | VJ!J16987   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 40              | AK!F16992   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5               | AANZ!H16947 |
| AIFTA   | 30/12/2022                             | 2022 | *               | AI!F16944   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *               | AI!G16944   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *               | AI!H16944   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *               | AI!I16944   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *               | AI!J16944   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *               | AI!K16944   |
| VKFTA   | 2022                                   | 2022 | 40              | VK!E16990   |
| VKFTA   | 2023                                   | 2023 | 40              | VK!F16990   |
| VKFTA   | 2024                                   | 2024 | 40              | VK!G16990   |
| VKFTA   | 2025                                   | 2025 | 40              | VK!H16990   |
| VKFTA   | 2026                                   | 2026 | 40              | VK!I16990   |
| VKFTA   | 2027                                   | 2027 | 40              | VK!J16990   |
| VCFTA   | 2022                                   | 2022 | *               | VC!D17052   |
| VCFTA   | 2023                                   | 2023 | *               | VC!E17052   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2024    | 2024 | *               | VC!F17052    |
| VCFTA   | 2025    | 2025 | *               | VC!G17052    |
| VCFTA   | 2026    | 2026 | *               | VC!H17052    |
| VCFTA   | 2027    | 2027 | *               | VC!I17052    |
| VN-EAEU | 2022    | 2022 | *               | EAV!D17028   |
| VN-EAEU | 2023    | 2023 | *               | EAV!E17028   |
| VN-EAEU | 2024    | 2024 | *               | EAV!F17028   |
| VN-EAEU | 2025    | 2025 | *               | EAV!G17028   |
| VN-EAEU | 2026    | 2026 | *               | EAV!H17028   |
| VN-EAEU | 2027    | 2027 | *               | EAV!I17028   |
| AHKFTA  | 2022    | 2022 | *               | AKH!D17023   |
| AHKFTA  | 2023    | 2023 | *               | AKH!E17023   |
| AHKFTA  | 2024    | 2024 | *               | AKH!F17023   |
| AHKFTA  | 2025    | 2025 | *               | AKH!G17023   |
| AHKFTA  | 2026    | 2026 | *               | AKH!H17023   |
| AHKFTA  | 2027    | 2027 | *               | AKH!I17023   |
| EVFTA   | 2022    | 2022 | 25              | EV-NK!D17053 |
| EVFTA   | 2023    | 2023 | 20              | EV-NK!E17053 |
| EVFTA   | 2024    | 2024 | 15              | EV-NK!F17053 |
| EVFTA   | 2025    | 2025 | 10              | EV-NK!G17053 |
| EVFTA   | 2026    | 2026 | 5               | EV-NK!H17053 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I17053 |
| UKVFTA  | 2022    | 2022 | 25              | UKV!D17052   |
| UKVFTA  | 2023    | 2023 | 20              | UKV!E17052   |
| UKVFTA  | 2024    | 2024 | 15              | UKV!F17052   |
| UKVFTA  | 2025    | 2025 | 10              | UKV!G17052   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| UKVFTA | 2026    | 2026           | 5               | UKV!H17052     |
| UKVFTA | 2027    | 2027           | 0               | UKV!I17052     |
| CPTPP  | (I)     | 2021 (DERIVED) | 20              | CPTPP!D17146   |
| CPTPP  | (II)    | 2022 (DERIVED) | 15              | CPTPP!E17146   |
| CPTPP  | (III)   | 2023 (DERIVED) | 10              | CPTPP!F17146   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 5               | CPTPP!G17146   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H17146   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I17146   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J17146   |
| RCEP A | 2022    | 2022           | 40              | RCEPT-A!D17015 |
| RCEP A | 2023    | 2023           | 40              | RCEPT-A!E17015 |
| RCEP A | 2024    | 2024           | 40              | RCEPT-A!F17015 |
| RCEP A | 2025    | 2025           | 40              | RCEPT-A!G17015 |
| RCEP A | 2026    | 2026           | 40              | RCEPT-A!H17015 |
| RCEP A | 2027    | 2027           | 40              | RCEPT-A!I17015 |
| RCEP B | 2022    | 2022           | 40              | B!D17015       |
| RCEP B | 2023    | 2023           | 40              | B!E17015       |
| RCEP B | 2024    | 2024           | 40              | B!F17015       |
| RCEP B | 2025    | 2025           | 40              | B!G17015       |
| RCEP B | 2026    | 2026           | 40              | B!H17015       |
| RCEP B | 2027    | 2027           | 40              | B!I17015       |
| RCEP C | 2022    | 2022           | 40              | C!D17013       |
| RCEP C | 2023    | 2023           | 40              | C!E17013       |
| RCEP C | 2024    | 2024           | 40              | C!F17013       |
| RCEP C | 2025    | 2025           | 40              | C!G17013       |
| RCEP C | 2026    | 2026           | 40              | C!H17013       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP C | 2027    | 2027 | 40              | C!I17013  |
| RCEP D | 2022    | 2022 | 40              | D!D17012  |
| RCEP D | 2023    | 2023 | 40              | D!E17012  |
| RCEP D | 2024    | 2024 | 40              | D!F17012  |
| RCEP D | 2025    | 2025 | 40              | D!G17012  |
| RCEP D | 2026    | 2026 | 40              | D!H17012  |
| RCEP D | 2027    | 2027 | 40              | D!I17012  |
| RCEP E | 2022    | 2022 | 40              | E!D17016  |
| RCEP E | 2023    | 2023 | 40              | E!E17016  |
| RCEP E | 2024    | 2024 | 40              | E!F17016  |
| RCEP E | 2025    | 2025 | 40              | E!G17016  |
| RCEP E | 2026    | 2026 | 40              | E!H17016  |
| RCEP E | 2027    | 2027 | 40              | E!I17016  |
| RCEP F | 2022    | 2022 | 40              | F!D17015  |
| RCEP F | 2023    | 2023 | 40              | F!E17015  |
| RCEP F | 2024    | 2024 | 40              | F!F17015  |
| RCEP F | 2025    | 2025 | 40              | F!G17015  |
| RCEP F | 2026    | 2026 | 40              | F!H17015  |
| RCEP F | 2027    | 2027 | 40              | F!I17015  |
| VIFTA  | 2024    | 2024 | *               | VI!F15958 |
| VIFTA  | 2025    | 2025 | *               | VI!G15958 |
| VIFTA  | 2026    | 2026 | *               | VI!H15958 |
| VIFTA  | 2027    | 2027 | *               | VI!I15958 |

Asesoría y advertencias

| Código de riesgo | Nivel  | Nombre del riesgo                                          | Descripción                                                                                                                                                                                                                                                                                       | Datos relacionados                               | Referencia jurídica | Acción recomendada                                                                                           | Estado de verificación                                  |
|------------------|--------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|---------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| DOC-002          | ORANGE | Licence / controlled list                                  | Item policy references a controlled list (source, Vietnamese): Phương tiện QSD cấp NK (08/2023/TT-BCT - PL1.II)                                                                                                                                                                                   |                                                  | 08/2023/TT-BCT      | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.         | Instrumento citado en la fuente; vigencia no verificada |
| DOC-002          | ORANGE | Licence / controlled list                                  | Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)                                                                                                                                                                                     |                                                  | 08/2023/TT-BCT      | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.         | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013          | YELLOW | FTA rate not lower than MFN                                | AKFTA 40%, RCEP (Anexo A) 40%, RCEP (Anexo B) 40%, RCEP (Anexo C) 40%, RCEP (Anexo D) 40%, RCEP (Anexo E) 40%, RCEP (Anexo F) 40%, VKFTA 40%, AJCEP 45%, VJEPa 45%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving. | MFN 40%                                          |                     | 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 8714.92 has 2 lines; 8714.92.90 is distinguished from its siblings by: Other.                                                                                                                                                                                                          | 8714.92.10 For bicycles of subheading 8712.00.20 | 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 8714.92.90. This does NOT mean there is no risk.                                                                                                                                                                                                      |                                                  |                     | Check the MOIT Trade Remedies Authority database.                                                            | No verificado – requiere comprobación                   |

| Código de riesgo | Nivel | Nombre del riesgo              | Descripción                                                                                           | Datos relacionados | Referencia jurídica | Acción recomendada                                                                                       | Estado de verificación                        |
|------------------|-------|--------------------------------|-------------------------------------------------------------------------------------------------------|--------------------|---------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| DQ-001           | GREEN | MFN rate present in the source | The MFN rate 40% for 8714.92.90 was checked against BT2026 (cell BT2026!N17681), 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                           |
|--------------------------------------------------|
| Phương tiện QSD cấp NK (08/2023/TT-BCT - PL1.II) |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)   |

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.