Vietnam Tariff Intelligence

# Détail du SH 8708.29.20

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|---|---|
| **Code SH** | 8708.29.20 |
| **Description** | Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories of bodies (including cabs): / - - Other: / - - - Parts of safety seat belts |
| **Unité** | chiếc |
| **Généré le** | 08/11/2026 10:43:33 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/87082920/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17430 |
| Préférentiel (NPF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17430 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17430 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-ID, PH, CN) | 0% (sauf ID, PH, CN) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 2,5 | 2,5% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 2,5 | 2,5% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| CPTPP | 3,6; M: 5,4 | 3,6% · M: 5.4% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VIFTA | 8 | 8% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| RCEP (Annexe F) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA | 20 | 20% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |
| AKFTA | 24 | 24% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| AHKFTA | * | * non éligible | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Non éligible (*) |
| AIFTA | * | * non éligible | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe C) | * | * non éligible | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E16744 |
| ATIGA | 2022 | 2022 | 0 | AT!E16673 |
| ATIGA | 2023 | 2023 | 0 | AT!F16673 |
| ATIGA | 2024 | 2024 | 0 | AT!G16673 |
| ATIGA | 2025 | 2025 | 0 | AT!H16673 |
| ATIGA | 2026 | 2026 | 0 | AT!I16673 |
| ATIGA | 2027 | 2027 | 0 | AT!J16673 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E16729 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F16729 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G16729 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H16729 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I16729 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J16729 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E16730 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F16730 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G16730 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H16730 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I16730 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J16730 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 24 | AK!F16731 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H16690 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16687 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16687 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16687 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16687 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16687 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16687 |
| VKFTA | 2022 | 2022 | 20 | VK!E16729 |
| VKFTA | 2023 | 2023 | 20 | VK!F16729 |
| VKFTA | 2024 | 2024 | 20 | VK!G16729 |
| VKFTA | 2025 | 2025 | 20 | VK!H16729 |
| VKFTA | 2026 | 2026 | 20 | VK!I16729 |
| VKFTA | 2027 | 2027 | 20 | VK!J16729 |
| VCFTA | 2022 | 2022 | 4 | VC!D16795 |
| VCFTA | 2023 | 2023 | 2 | VC!E16795 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 0 | VC!F16795 |
| VCFTA | 2025 | 2025 | 0 | VC!G16795 |
| VCFTA | 2026 | 2026 | 0 | VC!H16795 |
| VCFTA | 2027 | 2027 | 0 | VC!I16795 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D16771 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E16771 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F16771 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G16771 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H16771 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I16771 |
| AHKFTA | 2022 | 2022 | * | AKH!D16766 |
| AHKFTA | 2023 | 2023 | * | AKH!E16766 |
| AHKFTA | 2024 | 2024 | * | AKH!F16766 |
| AHKFTA | 2025 | 2025 | * | AKH!G16766 |
| AHKFTA | 2026 | 2026 | * | AKH!H16766 |
| AHKFTA | 2027 | 2027 | * | AKH!I16766 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D16786 |
| EVFTA | 2023 | 2023 | 10 | EV-NK!E16786 |
| EVFTA | 2024 | 2024 | 7,5 | EV-NK!F16786 |
| EVFTA | 2025 | 2025 | 5 | EV-NK!G16786 |
| EVFTA | 2026 | 2026 | 2,5 | EV-NK!H16786 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I16786 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D16785 |
| UKVFTA | 2023 | 2023 | 10 | UKV!E16785 |
| UKVFTA | 2024 | 2024 | 7,5 | UKV!F16785 |
| UKVFTA | 2025 | 2025 | 5 | UKV!G16785 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 2,5 | UKV!H16785 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I16785 |
| CPTPP | (I) | 2021 (DERIVED) | 12,7 | CPTPP!D16785 |
| CPTPP | (II) | 2022 (DERIVED) | 10,9 | CPTPP!E16785 |
| CPTPP | (III) | 2023 (DERIVED) | 9 | CPTPP!F16785 |
| CPTPP | (IV) | 2024 (DERIVED) | 7,2 | CPTPP!G16785 |
| CPTPP | (V) | 2025 (DERIVED) | 5,4 | CPTPP!H16785 |
| CPTPP | (VI) | 2026 (DERIVED) | 3,6 | CPTPP!I16785 |
| CPTPP | (VII) | 2027 (DERIVED) | 1,8 | CPTPP!J16785 |
| RCEP A | 2022 | 2022 | 20 | RCEPT-A!D16756 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E16756 |
| RCEP A | 2024 | 2024 | 20 | RCEPT-A!F16756 |
| RCEP A | 2025 | 2025 | 20 | RCEPT-A!G16756 |
| RCEP A | 2026 | 2026 | 20 | RCEPT-A!H16756 |
| RCEP A | 2027 | 2027 | 20 | RCEPT-A!I16756 |
| RCEP B | 2022 | 2022 | 20 | B!D16756 |
| RCEP B | 2023 | 2023 | 20 | B!E16756 |
| RCEP B | 2024 | 2024 | 20 | B!F16756 |
| RCEP B | 2025 | 2025 | 20 | B!G16756 |
| RCEP B | 2026 | 2026 | 20 | B!H16756 |
| RCEP B | 2027 | 2027 | 20 | B!I16756 |
| RCEP C | 2022 | 2022 | * | C!D16754 |
| RCEP C | 2023 | 2023 | * | C!E16754 |
| RCEP C | 2024 | 2024 | * | C!F16754 |
| RCEP C | 2025 | 2025 | * | C!G16754 |
| RCEP C | 2026 | 2026 | * | C!H16754 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | * | C!I16754 |
| RCEP D | 2022 | 2022 | 20 | D!D16753 |
| RCEP D | 2023 | 2023 | 20 | D!E16753 |
| RCEP D | 2024 | 2024 | 20 | D!F16753 |
| RCEP D | 2025 | 2025 | 20 | D!G16753 |
| RCEP D | 2026 | 2026 | 20 | D!H16753 |
| RCEP D | 2027 | 2027 | 20 | D!I16753 |
| RCEP E | 2022 | 2022 | 20 | E!D16757 |
| RCEP E | 2023 | 2023 | 20 | E!E16757 |
| RCEP E | 2024 | 2024 | 20 | E!F16757 |
| RCEP E | 2025 | 2025 | 20 | E!G16757 |
| RCEP E | 2026 | 2026 | 20 | E!H16757 |
| RCEP E | 2027 | 2027 | 20 | E!I16757 |
| RCEP F | 2022 | 2022 | 20 | F!D16756 |
| RCEP F | 2023 | 2023 | 20 | F!E16756 |
| RCEP F | 2024 | 2024 | 20 | F!F16756 |
| RCEP F | 2025 | 2025 | 20 | F!G16756 |
| RCEP F | 2026 | 2026 | 20 | F!H16756 |
| RCEP F | 2027 | 2027 | 20 | F!I16756 |
| VIFTA | 2024 | 2024 | 16 | VI!F15707 |
| VIFTA | 2025 | 2025 | 12 | VI!G15707 |
| VIFTA | 2026 | 2026 | 8 | VI!H15707 |
| VIFTA | 2027 | 2027 | 4 | VI!I15707 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "3,6; M: 5,4" has a general 3,6% and an "M:" 5.4% 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. | Non vérifié – contrôle nécessaire |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "3,6; M: 5,4", the FTA schedule for period (VI) shows "3,6". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | Non vérifié – contrôle nécessaire |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annexe A) 20%, RCEP (Annexe B) 20%, RCEP (Annexe D) 20%, RCEP (Annexe E) 20%, RCEP (Annexe F) 20%, VKFTA 20%, AKFTA 24%: 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. | Non vérifié – contrôle nécessaire |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8708.29 has 15 lines; 8708.29.20 is distinguished from its siblings by: Parts of safety seat belts. | 8708.29.11 For vehicles of heading 87.01; 8708.29.15 Door armrests for vehicles of heading 87.03; 8708.29.16 Other, for vehicles of heading 87.03; 8708.29.17 For vehicles of subheading 8704.10; 8708.29.18 For vehicles of heading 87.02 or other vehicles of heading 87.04; 8708.29.19 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| HS-005 | BLUE | Chapter 98 equivalent exists | 8708.29.20 corresponds to Chapter 98 code 9849.34.18 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - - - Bộ phận của dây đai an toàn | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8708.29.20. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 20% for 8708.29.20 was checked against BT2026 (cell BT2026!N17430), 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. | Vérifié par rapport au fichier tarifaire source |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.