Vietnam Tariff Intelligence

HS 8708.21.00 detail

HS code	8708.21.00
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories of bodies (including cabs): / - - Safety seat belts
Unit	chiếc
Generated	08/11/2026 09:01:55
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/87082100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17417
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17417
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17417
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-PH)	0% (except PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MM, MY, PH)	0% (except MM, MY, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	3,6; M: 5,4	3.6% · M: 5.4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
VCFTA	22	22%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E16731
ATIGA	2022	2022	0	AT!E16660
ATIGA	2023	2023	0	AT!F16660
ATIGA	2024	2024	0	AT!G16660
ATIGA	2025	2025	0	AT!H16660
ATIGA	2026	2026	0	AT!I16660
ATIGA	2027	2027	0	AT!J16660
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16716
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16716
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16716

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16716
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16716
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16716
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16717
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16717
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16717
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16717
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16717
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16717
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16718
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16677
AIFTA	30/12/2022	2022	*	AI!F16674
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16674
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16674
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16674
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16674
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16674
VKFTA	2022	2022	0	VK!E16716
VKFTA	2023	2023	0	VK!F16716
VKFTA	2024	2024	0	VK!G16716
VKFTA	2025	2025	0	VK!H16716
VKFTA	2026	2026	0	VK!I16716
VKFTA	2027	2027	0	VK!J16716
VCFTA	2022	2022	28	VC!D16776
VCFTA	2023	2023	28	VC!E16776
VCFTA	2024	2024	22	VC!F16776

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	22	VC!G16776
VCFTA	2026	2026	22	VC!H16776
VCFTA	2027	2027	22	VC!I16776
VN-EAEU	2022	2022	*	EAV!D16752
VN-EAEU	2023	2023	*	EAV!E16752
VN-EAEU	2024	2024	*	EAV!F16752
VN-EAEU	2025	2025	*	EAV!G16752
VN-EAEU	2026	2026	*	EAV!H16752
VN-EAEU	2027	2027	*	EAV!I16752
AHKFTA	2022	2022	12	AKH!D16753
AHKFTA	2023	2023	8	AKH!E16753
AHKFTA	2024	2024	8	AKH!F16753
AHKFTA	2025	2025	4	AKH!G16753
AHKFTA	2026	2026	4	AKH!H16753
AHKFTA	2027	2027	0	AKH!I16753
EVFTA	2022	2022	12,5	EV-NK!D16773
EVFTA	2023	2023	10	EV-NK!E16773
EVFTA	2024	2024	7,5	EV-NK!F16773
EVFTA	2025	2025	5	EV-NK!G16773
EVFTA	2026	2026	2,5	EV-NK!H16773
EVFTA	2027	2027	0	EV-NK!I16773
UKVFTA	2022	2022	12,5	UKV!D16772
UKVFTA	2023	2023	10	UKV!E16772
UKVFTA	2024	2024	7,5	UKV!F16772
UKVFTA	2025	2025	5	UKV!G16772
UKVFTA	2026	2026	2,5	UKV!H16772

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16772
CPTPP	(I)	2021 (DERIVED)	12,7	CPTPP!D16757
CPTPP	(II)	2022 (DERIVED)	10,9	CPTPP!E16757
CPTPP	(III)	2023 (DERIVED)	9	CPTPP!F16757
CPTPP	(IV)	2024 (DERIVED)	7,2	CPTPP!G16757
CPTPP	(V)	2025 (DERIVED)	5,4	CPTPP!H16757
CPTPP	(VI)	2026 (DERIVED)	3,6	CPTPP!I16757
CPTPP	(VII)	2027 (DERIVED)	1,8	CPTPP!J16757
RCEP A	2022	2022	18,7	RCEPT-A!D16743
RCEP A	2023	2023	17,3	RCEPT-A!E16743
RCEP A	2024	2024	16	RCEPT-A!F16743
RCEP A	2025	2025	14,7	RCEPT-A!G16743
RCEP A	2026	2026	13,3	RCEPT-A!H16743
RCEP A	2027	2027	12	RCEPT-A!I16743
RCEP B	2022	2022	18,7	B!D16743
RCEP B	2023	2023	17,3	B!E16743
RCEP B	2024	2024	16	B!F16743
RCEP B	2025	2025	14,7	B!G16743
RCEP B	2026	2026	13,3	B!H16743
RCEP B	2027	2027	12	B!I16743
RCEP C	2022	2022	20	C!D16741
RCEP C	2023	2023	20	C!E16741
RCEP C	2024	2024	20	C!F16741
RCEP C	2025	2025	20	C!G16741
RCEP C	2026	2026	20	C!H16741
RCEP C	2027	2027	20	C!I16741

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D16740
RCEP D	2023	2023	20	D!E16740
RCEP D	2024	2024	20	D!F16740
RCEP D	2025	2025	20	D!G16740
RCEP D	2026	2026	20	D!H16740
RCEP D	2027	2027	20	D!I16740
RCEP E	2022	2022	20	E!D16744
RCEP E	2023	2023	20	E!E16744
RCEP E	2024	2024	20	E!F16744
RCEP E	2025	2025	20	E!G16744
RCEP E	2026	2026	20	E!H16744
RCEP E	2027	2027	20	E!I16744
RCEP F	2022	2022	18,7	F!D16743
RCEP F	2023	2023	17,3	F!E16743
RCEP F	2024	2024	16	F!F16743
RCEP F	2025	2025	14,7	F!G16743
RCEP F	2026	2026	13,3	F!H16743
RCEP F	2027	2027	12	F!I16743
VIFTA	2024	2024	20	VI!F15686
VIFTA	2025	2025	20	VI!G15686
VIFTA	2026	2026	20	VI!H15686
VIFTA	2027	2027	20	VI!I15686

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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.	Not verified – check required
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.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, VIFTA 20%, VCFTA 22%: 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.	Not verified – check required
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.	Not verified – check required
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).	Not verified – check required
HS-005	BLUE	Chapter 98 equivalent exists	8708.21.00 corresponds to Chapter 98 code 9849.34.12 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Dây đai an toàn	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8708.21.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 20% for 8708.21.00 was checked against BT2026 (cell BT2026!N17417), 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.	Checked against the source tariff file

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.