Vietnam Tariff Intelligence

# HS 8708.22.20 detail

| | |
|---|---|
| **HS code** | 8708.22.20 |
| **Description** | Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories of bodies (including cabs): / - - Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter: / - - - For vehicles of heading 87.03 |
| **Unit** | chiếc |
| **Generated** | 04/11/2026 11:47:51 |
| **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/87082220/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 22.5 | 22.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17420 |
| Preferential (MFN) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17420 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17420 |
| 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 |
| ACFTA | 0 (-ID, PH, CN) | 0% (except ID, PH, CN) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/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 |
| VN-LAO | 0 | 0% | Consolidated BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 1,8 | 1.8% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 1,8 | 1.8% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| CPTPP | 3,4; M: 5,1 | 3.4% · M: 5.1% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VIFTA | 6 | 6% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 15 | 15% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 15 | 15% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 15 | 15% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA | 15 | 15% | Consolidated BT2026 | 2026 | VK | 125/2022/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 | 21 | 21% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AKFTA | 24 | 24% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Not eligible (*) |
| AIFTA | * | * not eligible | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Not eligible (*) |
| AJCEP | * | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex C) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex D) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex E) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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!E16734 |
| ATIGA | 2022 | 2022 | 0 | AT!E16663 |
| ATIGA | 2023 | 2023 | 0 | AT!F16663 |
| ATIGA | 2024 | 2024 | 0 | AT!G16663 |
| ATIGA | 2025 | 2025 | 0 | AT!H16663 |
| ATIGA | 2026 | 2026 | 0 | AT!I16663 |
| ATIGA | 2027 | 2027 | 0 | AT!J16663 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E16719 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F16719 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G16719 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H16719 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I16719 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J16719 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E16720 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F16720 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G16720 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H16720 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I16720 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J16720 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 24 | AK!F16721 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H16680 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16677 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16677 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16677 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16677 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16677 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16677 |
| VKFTA | 2022 | 2022 | 15 | VK!E16719 |
| VKFTA | 2023 | 2023 | 15 | VK!F16719 |
| VKFTA | 2024 | 2024 | 15 | VK!G16719 |
| VKFTA | 2025 | 2025 | 15 | VK!H16719 |
| VKFTA | 2026 | 2026 | 15 | VK!I16719 |
| VKFTA | 2027 | 2027 | 15 | VK!J16719 |
| VCFTA | 2022 | 2022 | 21 | VC!D16779 |
| VCFTA | 2023 | 2023 | 21 | VC!E16779 |
| VCFTA | 2024 | 2024 | 21 | VC!F16779 |
| VCFTA | 2025 | 2025 | 21 | VC!G16779 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 21 | VC!H16779 |
| VCFTA | 2027 | 2027 | 21 | VC!I16779 |
| VN-EAEU | 2022 | 2022 | * | EAV!D16755 |
| VN-EAEU | 2023 | 2023 | * | EAV!E16755 |
| VN-EAEU | 2024 | 2024 | * | EAV!F16755 |
| VN-EAEU | 2025 | 2025 | * | EAV!G16755 |
| VN-EAEU | 2026 | 2026 | * | EAV!H16755 |
| VN-EAEU | 2027 | 2027 | * | EAV!I16755 |
| AHKFTA | 2022 | 2022 | * | AKH!D16756 |
| AHKFTA | 2023 | 2023 | * | AKH!E16756 |
| AHKFTA | 2024 | 2024 | * | AKH!F16756 |
| AHKFTA | 2025 | 2025 | * | AKH!G16756 |
| AHKFTA | 2026 | 2026 | * | AKH!H16756 |
| AHKFTA | 2027 | 2027 | * | AKH!I16756 |
| EVFTA | 2022 | 2022 | 9,3 | EV-NK!D16776 |
| EVFTA | 2023 | 2023 | 7,5 | EV-NK!E16776 |
| EVFTA | 2024 | 2024 | 5,6 | EV-NK!F16776 |
| EVFTA | 2025 | 2025 | 3,7 | EV-NK!G16776 |
| EVFTA | 2026 | 2026 | 1,8 | EV-NK!H16776 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I16776 |
| UKVFTA | 2022 | 2022 | 9,3 | UKV!D16775 |
| UKVFTA | 2023 | 2023 | 7,5 | UKV!E16775 |
| UKVFTA | 2024 | 2024 | 5,6 | UKV!F16775 |
| UKVFTA | 2025 | 2025 | 3,7 | UKV!G16775 |
| UKVFTA | 2026 | 2026 | 1,8 | UKV!H16775 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I16775 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 12 | CPTPP!D16760 |
| CPTPP | (II) | 2022 (DERIVED) | 10,3 | CPTPP!E16760 |
| CPTPP | (III) | 2023 (DERIVED) | 8,6 | CPTPP!F16760 |
| CPTPP | (IV) | 2024 (DERIVED) | 6,9 | CPTPP!G16760 |
| CPTPP | (V) | 2025 (DERIVED) | 5,1 | CPTPP!H16760 |
| CPTPP | (VI) | 2026 (DERIVED) | 3,4 | CPTPP!I16760 |
| CPTPP | (VII) | 2027 (DERIVED) | 1,7 | CPTPP!J16760 |
| RCEP A | 2022 | 2022 | 15 | RCEPT-A!D16746 |
| RCEP A | 2023 | 2023 | 15 | RCEPT-A!E16746 |
| RCEP A | 2024 | 2024 | 15 | RCEPT-A!F16746 |
| RCEP A | 2025 | 2025 | 15 | RCEPT-A!G16746 |
| RCEP A | 2026 | 2026 | 15 | RCEPT-A!H16746 |
| RCEP A | 2027 | 2027 | 15 | RCEPT-A!I16746 |
| RCEP B | 2022 | 2022 | 15 | B!D16746 |
| RCEP B | 2023 | 2023 | 15 | B!E16746 |
| RCEP B | 2024 | 2024 | 15 | B!F16746 |
| RCEP B | 2025 | 2025 | 15 | B!G16746 |
| RCEP B | 2026 | 2026 | 15 | B!H16746 |
| RCEP B | 2027 | 2027 | 15 | B!I16746 |
| RCEP C | 2022 | 2022 | * | C!D16744 |
| RCEP C | 2023 | 2023 | * | C!E16744 |
| RCEP C | 2024 | 2024 | * | C!F16744 |
| RCEP C | 2025 | 2025 | * | C!G16744 |
| RCEP C | 2026 | 2026 | * | C!H16744 |
| RCEP C | 2027 | 2027 | * | C!I16744 |
| RCEP D | 2022 | 2022 | * | D!D16743 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E16743 |
| RCEP D | 2024 | 2024 | * | D!F16743 |
| RCEP D | 2025 | 2025 | * | D!G16743 |
| RCEP D | 2026 | 2026 | * | D!H16743 |
| RCEP D | 2027 | 2027 | * | D!I16743 |
| RCEP E | 2022 | 2022 | * | E!D16747 |
| RCEP E | 2023 | 2023 | * | E!E16747 |
| RCEP E | 2024 | 2024 | * | E!F16747 |
| RCEP E | 2025 | 2025 | * | E!G16747 |
| RCEP E | 2026 | 2026 | * | E!H16747 |
| RCEP E | 2027 | 2027 | * | E!I16747 |
| RCEP F | 2022 | 2022 | 15 | F!D16746 |
| RCEP F | 2023 | 2023 | 15 | F!E16746 |
| RCEP F | 2024 | 2024 | 15 | F!F16746 |
| RCEP F | 2025 | 2025 | 15 | F!G16746 |
| RCEP F | 2026 | 2026 | 15 | F!H16746 |
| RCEP F | 2027 | 2027 | 15 | F!I16746 |
| VIFTA | 2024 | 2024 | 12 | VI!F15689 |
| VIFTA | 2025 | 2025 | 9 | VI!G15689 |
| VIFTA | 2026 | 2026 | 6 | VI!H15689 |
| VIFTA | 2027 | 2027 | 3 | VI!I15689 |

## Advisory & warnings

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Instrument cited in source; validity not verified |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "3,4; M: 5,1" has a general 3.4% and an "M:" 5.1% 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 "3,4; M: 5,1", the FTA schedule for period (VI) shows "3,4". | | 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 A) 15%, RCEP (Annex B) 15%, RCEP (Annex F) 15%, VKFTA 15%, VCFTA 21%, AKFTA 24%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving. | MFN 15% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Not verified – check required |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8708.22 has 3 lines; 8708.22.20 is distinguished from its siblings by: For vehicles of heading 87.03. | 8708.22.10 For vehicles of heading 87.01; 8708.22.30 For vehicles of heading 87.02, 87.04 or 87.05 | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Not verified – check required |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 8708.22.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8708.22.20 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | 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 | 8708.22.20 corresponds to Chapter 98 code 9849.34.21 (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). | Not verified – check required |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8708.22.20. 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 15% for 8708.22.20 was checked against BT2026 (cell BT2026!N17420), 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 |

## Item policy

| Item policy |
|---|
| Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT) |

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.