Vietnam Tariff Intelligence

HS 8708.29.98 detail

HS code	8708.29.98
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories of bodies (including cabs): / - - Other: / - - - Other: / - - - - For vehicles of heading 87.02 or 87.04: / - - - - - Other
Unit	chiếc
Generated	03/11/2026 18:11:12
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/87082998/

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!K17440
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17440
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17440
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 (-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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
AJCEP	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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 D)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
CPTPP	0/1,8; M: 0/2,7	0/1,8; M: 0/2,7	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Needs interpretation
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
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 (*)
RCEP (Annex C)	*	* 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!E16754
ATIGA	2022	2022	0	AT!E16683
ATIGA	2023	2023	0	AT!F16683
ATIGA	2024	2024	0	AT!G16683
ATIGA	2025	2025	0	AT!H16683
ATIGA	2026	2026	0	AT!I16683
ATIGA	2027	2027	0	AT!J16683
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16739
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F16739
AJCEP	01/4/2024 - 31/3/2025	2024	3	AJ!G16739

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	3	AJ!H16739
AJCEP	01/4/2026 - 31/3/2027	2026	3	AJ!I16739
AJCEP	01/4/2027 - 31/3/2028	2027	3	AJ!J16739
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E16740
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F16740
VJEPA	01/4/2024 - 31/3/2025	2024	3	VJ!G16740
VJEPA	01/4/2025 - 31/3/2026	2025	3	VJ!H16740
VJEPA	01/4/2026 - 31/3/2027	2026	3	VJ!I16740
VJEPA	01/4/2027 - 31/3/2028	2027	3	VJ!J16740
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F16741
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16700
AIFTA	30/12/2022	2022	*	AI!F16697
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16697
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16697
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16697
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16697
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16697
VKFTA	2022	2022	3	VK!E16739
VKFTA	2023	2023	1,5	VK!F16739
VKFTA	2024	2024	0	VK!G16739
VKFTA	2025	2025	0	VK!H16739
VKFTA	2026	2026	0	VK!I16739
VKFTA	2027	2027	0	VK!J16739
VCFTA	2022	2022	3	VC!D16805
VCFTA	2023	2023	3	VC!E16805
VCFTA	2024	2024	0	VC!F16805

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16805
VCFTA	2026	2026	0	VC!H16805
VCFTA	2027	2027	0	VC!I16805
VN-EAEU	2022	2022	*	EAV!D16781
VN-EAEU	2023	2023	*	EAV!E16781
VN-EAEU	2024	2024	*	EAV!F16781
VN-EAEU	2025	2025	*	EAV!G16781
VN-EAEU	2026	2026	*	EAV!H16781
VN-EAEU	2027	2027	*	EAV!I16781
AHKFTA	2022	2022	*	AKH!D16776
AHKFTA	2023	2023	*	AKH!E16776
AHKFTA	2024	2024	*	AKH!F16776
AHKFTA	2025	2025	*	AKH!G16776
AHKFTA	2026	2026	*	AKH!H16776
AHKFTA	2027	2027	*	AKH!I16776
EVFTA	2022	2022	9,3	EV-NK!D16796
EVFTA	2023	2023	7,5	EV-NK!E16796
EVFTA	2024	2024	5,6	EV-NK!F16796
EVFTA	2025	2025	3,7	EV-NK!G16796
EVFTA	2026	2026	1,8	EV-NK!H16796
EVFTA	2027	2027	0	EV-NK!I16796
UKVFTA	2022	2022	9,3	UKV!D16795
UKVFTA	2023	2023	7,5	UKV!E16795
UKVFTA	2024	2024	5,6	UKV!F16795
UKVFTA	2025	2025	3,7	UKV!G16795
UKVFTA	2026	2026	1,8	UKV!H16795

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16795
CPTPP	(I)	2021 (DERIVED)		CPTPP!16799
CPTPP	(II)	2022 (DERIVED)		CPTPP!16799
CPTPP	(III)	2023 (DERIVED)		CPTPP!16799
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16799
CPTPP	(V)	2025 (DERIVED)		CPTPP!16799
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16799
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16799
RCEP A	2022	2022	15	RCEPT-A!D16766
RCEP A	2023	2023	15	RCEPT-A!E16766
RCEP A	2024	2024	15	RCEPT-A!F16766
RCEP A	2025	2025	15	RCEPT-A!G16766
RCEP A	2026	2026	15	RCEPT-A!H16766
RCEP A	2027	2027	15	RCEPT-A!I16766
RCEP B	2022	2022	15	B!D16766
RCEP B	2023	2023	15	B!E16766
RCEP B	2024	2024	15	B!F16766
RCEP B	2025	2025	15	B!G16766
RCEP B	2026	2026	15	B!H16766
RCEP B	2027	2027	15	B!I16766
RCEP C	2022	2022	*	C!D16764
RCEP C	2023	2023	*	C!E16764
RCEP C	2024	2024	*	C!F16764
RCEP C	2025	2025	*	C!G16764
RCEP C	2026	2026	*	C!H16764
RCEP C	2027	2027	*	C!I16764

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D16763
RCEP D	2023	2023	15	D!E16763
RCEP D	2024	2024	15	D!F16763
RCEP D	2025	2025	15	D!G16763
RCEP D	2026	2026	15	D!H16763
RCEP D	2027	2027	15	D!I16763
RCEP E	2022	2022	15	E!D16767
RCEP E	2023	2023	15	E!E16767
RCEP E	2024	2024	15	E!F16767
RCEP E	2025	2025	15	E!G16767
RCEP E	2026	2026	15	E!H16767
RCEP E	2027	2027	15	E!I16767
RCEP F	2022	2022	15	F!D16766
RCEP F	2023	2023	15	F!E16766
RCEP F	2024	2024	15	F!F16766
RCEP F	2025	2025	15	F!G16766
RCEP F	2026	2026	15	F!H16766
RCEP F	2027	2027	15	F!I16766
VIFTA	2024	2024	10	VI!F15717
VIFTA	2025	2025	5	VI!G15717
VIFTA	2026	2026	0	VI!H15717
VIFTA	2027	2027	0	VI!I15717

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 15%, RCEP (Annex B) 15%, RCEP (Annex D) 15%, RCEP (Annex E) 15%, RCEP (Annex F) 15%, 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 8708.29 has 15 lines; 8708.29.98 is distinguished from its siblings by: Other.	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.	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	8708.29.98 corresponds to Chapter 98 code 9849.34.24 (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 8708.29.98. 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 8708.29.98 was checked against BT2026 (cell BT2026!N17440), 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.