Vietnam Tariff Intelligence

HS 8708.70.17 detail

HS code	8708.70.17
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Road wheels and parts and accessories thereof: / - - Hub-caps: / - - - For vehicles of heading 87.02 or 87.04: / - - - - For vehicles of subheading 8704.10
Unit	chiếc
Generated	02/11/2026 11:07:59
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/87087017/

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!K17490
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17490
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17490
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)	0% (except ID, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, ID, LA, MM, MY, PH)	0% (except KH, ID, LA, 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
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
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
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)	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
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
CPTPP	0/3,6; M: 0/5,4	0/3,6; M: 0/5,4	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
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 (*)
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!E16804
ATIGA	2022	2022	0	AT!E16733
ATIGA	2023	2023	0	AT!F16733
ATIGA	2024	2024	0	AT!G16733
ATIGA	2025	2025	0	AT!H16733
ATIGA	2026	2026	0	AT!I16733
ATIGA	2027	2027	0	AT!J16733
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16789
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F16789
AJCEP	01/4/2024 - 31/3/2025	2024	3	AJ!G16789

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	3	AJ!H16789
AJCEP	01/4/2026 - 31/3/2027	2026	3	AJ!I16789
AJCEP	01/4/2027 - 31/3/2028	2027	3	AJ!J16789
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E16790
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F16790
VJEPA	01/4/2024 - 31/3/2025	2024	3	VJ!G16790
VJEPA	01/4/2025 - 31/3/2026	2025	3	VJ!H16790
VJEPA	01/4/2026 - 31/3/2027	2026	3	VJ!I16790
VJEPA	01/4/2027 - 31/3/2028	2027	3	VJ!J16790
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16791
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16750
AIFTA	30/12/2022	2022	*	AI!F16747
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16747
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16747
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16747
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16747
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16747
VKFTA	2022	2022	0	VK!E16789
VKFTA	2023	2023	0	VK!F16789
VKFTA	2024	2024	0	VK!G16789
VKFTA	2025	2025	0	VK!H16789
VKFTA	2026	2026	0	VK!I16789
VKFTA	2027	2027	0	VK!J16789
VCFTA	2022	2022	3	VC!D16855
VCFTA	2023	2023	3	VC!E16855
VCFTA	2024	2024	0	VC!F16855

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16855
VCFTA	2026	2026	0	VC!H16855
VCFTA	2027	2027	0	VC!I16855
VN-EAEU	2022	2022	*	EAV!D16831
VN-EAEU	2023	2023	*	EAV!E16831
VN-EAEU	2024	2024	*	EAV!F16831
VN-EAEU	2025	2025	*	EAV!G16831
VN-EAEU	2026	2026	*	EAV!H16831
VN-EAEU	2027	2027	*	EAV!I16831
AHKFTA	2022	2022	*	AKH!D16826
AHKFTA	2023	2023	*	AKH!E16826
AHKFTA	2024	2024	*	AKH!F16826
AHKFTA	2025	2025	*	AKH!G16826
AHKFTA	2026	2026	*	AKH!H16826
AHKFTA	2027	2027	*	AKH!I16826
EVFTA	2022	2022	12,5	EV-NK!D16846
EVFTA	2023	2023	10	EV-NK!E16846
EVFTA	2024	2024	7,5	EV-NK!F16846
EVFTA	2025	2025	5	EV-NK!G16846
EVFTA	2026	2026	2,5	EV-NK!H16846
EVFTA	2027	2027	0	EV-NK!I16846
UKVFTA	2022	2022	12,5	UKV!D16845
UKVFTA	2023	2023	10	UKV!E16845
UKVFTA	2024	2024	7,5	UKV!F16845
UKVFTA	2025	2025	5	UKV!G16845
UKVFTA	2026	2026	2,5	UKV!H16845

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16845
CPTPP	(I)	2021 (DERIVED)		CPTPP!16881
CPTPP	(II)	2022 (DERIVED)		CPTPP!16881
CPTPP	(III)	2023 (DERIVED)		CPTPP!16881
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16881
CPTPP	(V)	2025 (DERIVED)		CPTPP!16881
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16881
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16881
RCEP A	2022	2022	18,7	RCEPT-A!D16816
RCEP A	2023	2023	17,3	RCEPT-A!E16816
RCEP A	2024	2024	16	RCEPT-A!F16816
RCEP A	2025	2025	14,7	RCEPT-A!G16816
RCEP A	2026	2026	13,3	RCEPT-A!H16816
RCEP A	2027	2027	12	RCEPT-A!I16816
RCEP B	2022	2022	18,7	B!D16816
RCEP B	2023	2023	17,3	B!E16816
RCEP B	2024	2024	16	B!F16816
RCEP B	2025	2025	14,7	B!G16816
RCEP B	2026	2026	13,3	B!H16816
RCEP B	2027	2027	12	B!I16816
RCEP C	2022	2022	20	C!D16814
RCEP C	2023	2023	20	C!E16814
RCEP C	2024	2024	20	C!F16814
RCEP C	2025	2025	20	C!G16814
RCEP C	2026	2026	20	C!H16814
RCEP C	2027	2027	20	C!I16814

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D16813
RCEP D	2023	2023	20	D!E16813
RCEP D	2024	2024	20	D!F16813
RCEP D	2025	2025	20	D!G16813
RCEP D	2026	2026	20	D!H16813
RCEP D	2027	2027	20	D!I16813
RCEP E	2022	2022	20	E!D16817
RCEP E	2023	2023	20	E!E16817
RCEP E	2024	2024	20	E!F16817
RCEP E	2025	2025	20	E!G16817
RCEP E	2026	2026	20	E!H16817
RCEP E	2027	2027	20	E!I16817
RCEP F	2022	2022	18,7	F!D16816
RCEP F	2023	2023	17,3	F!E16816
RCEP F	2024	2024	16	F!F16816
RCEP F	2025	2025	14,7	F!G16816
RCEP F	2026	2026	13,3	F!H16816
RCEP F	2027	2027	12	F!I16816
VIFTA	2024	2024	18	VI!F15767
VIFTA	2025	2025	16	VI!G15767
VIFTA	2026	2026	14	VI!H15767
VIFTA	2027	2027	12	VI!I15767

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-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%: 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8708.70 has 18 lines; 8708.70.17 is distinguished from its siblings by: For vehicles of subheading 8704.10.	8708.70.15 For vehicles of heading 87.01; 8708.70.16 For vehicles of heading 87.03; 8708.70.18 Other; 8708.70.19 Other; 8708.70.21 For vehicles of heading 87.01; 8708.70.22 For vehicles of heading 87.03	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	8708.70.17 corresponds to Chapter 98 code 9849.34.72 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - - Dùng cho xe thuộc phân nhóm 8704.10	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 8708.70.17. 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 8708.70.17 was checked against BT2026 (cell BT2026!N17490), 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.