Vietnam Tariff Intelligence

HS 8708.70.21 detail

HS code	8708.70.21
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Road wheels and parts and accessories thereof: / - - Wheels fitted with tyres: / - - - For vehicles of heading 87.01
Unit	chiếc
Generated	10/11/2026 16:50:08
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/87087021/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17494
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N17494
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17494
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, LA, MM, MY, PH)	0% (except KH, 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
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	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	4,5; M: 6,8	4.5% · M: 6.8%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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!E16808
ATIGA	2022	2022	0	AT!E16737
ATIGA	2023	2023	0	AT!F16737
ATIGA	2024	2024	0	AT!G16737
ATIGA	2025	2025	0	AT!H16737
ATIGA	2026	2026	0	AT!I16737
ATIGA	2027	2027	0	AT!J16737
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E16793
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16793
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16793

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16793
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16793
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16793
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16794
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16794
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16794
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16794
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16794
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16794
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16795
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16754
AIFTA	30/12/2022	2022	*	AI!F16751
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16751
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16751
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16751
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16751
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16751
VKFTA	2022	2022	0	VK!E16793
VKFTA	2023	2023	0	VK!F16793
VKFTA	2024	2024	0	VK!G16793
VKFTA	2025	2025	0	VK!H16793
VKFTA	2026	2026	0	VK!I16793
VKFTA	2027	2027	0	VK!J16793
VCFTA	2022	2022	5	VC!D16859
VCFTA	2023	2023	2	VC!E16859
VCFTA	2024	2024	0	VC!F16859

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16859
VCFTA	2026	2026	0	VC!H16859
VCFTA	2027	2027	0	VC!I16859
VN-EAEU	2022	2022	*	EAV!D16835
VN-EAEU	2023	2023	*	EAV!E16835
VN-EAEU	2024	2024	*	EAV!F16835
VN-EAEU	2025	2025	*	EAV!G16835
VN-EAEU	2026	2026	*	EAV!H16835
VN-EAEU	2027	2027	*	EAV!I16835
AHKFTA	2022	2022	25	AKH!D16830
AHKFTA	2023	2023	25	AKH!E16830
AHKFTA	2024	2024	25	AKH!F16830
AHKFTA	2025	2025	25	AKH!G16830
AHKFTA	2026	2026	25	AKH!H16830
AHKFTA	2027	2027	25	AKH!I16830
EVFTA	2022	2022	15,6	EV-NK!D16850
EVFTA	2023	2023	12,5	EV-NK!E16850
EVFTA	2024	2024	9,3	EV-NK!F16850
EVFTA	2025	2025	6,2	EV-NK!G16850
EVFTA	2026	2026	3,1	EV-NK!H16850
EVFTA	2027	2027	0	EV-NK!I16850
UKVFTA	2022	2022	15,6	UKV!D16849
UKVFTA	2023	2023	12,5	UKV!E16849
UKVFTA	2024	2024	9,3	UKV!F16849
UKVFTA	2025	2025	6,2	UKV!G16849
UKVFTA	2026	2026	3,1	UKV!H16849

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16849
CPTPP	(I)	2021 (DERIVED)	15,9	CPTPP!D16891
CPTPP	(II)	2022 (DERIVED)	13,6	CPTPP!E16891
CPTPP	(III)	2023 (DERIVED)	11,3	CPTPP!F16891
CPTPP	(IV)	2024 (DERIVED)	9	CPTPP!G16891
CPTPP	(V)	2025 (DERIVED)	6,8	CPTPP!H16891
CPTPP	(VI)	2026 (DERIVED)	4,5	CPTPP!I16891
CPTPP	(VII)	2027 (DERIVED)	2,2	CPTPP!J16891
RCEP A	2022	2022	23,3	RCEPT-A!D16820
RCEP A	2023	2023	21,7	RCEPT-A!E16820
RCEP A	2024	2024	20	RCEPT-A!F16820
RCEP A	2025	2025	18,3	RCEPT-A!G16820
RCEP A	2026	2026	16,7	RCEPT-A!H16820
RCEP A	2027	2027	15	RCEPT-A!I16820
RCEP B	2022	2022	23,3	B!D16820
RCEP B	2023	2023	21,7	B!E16820
RCEP B	2024	2024	20	B!F16820
RCEP B	2025	2025	18,3	B!G16820
RCEP B	2026	2026	16,7	B!H16820
RCEP B	2027	2027	15	B!I16820
RCEP C	2022	2022	25	C!D16818
RCEP C	2023	2023	25	C!E16818
RCEP C	2024	2024	25	C!F16818
RCEP C	2025	2025	25	C!G16818
RCEP C	2026	2026	25	C!H16818
RCEP C	2027	2027	25	C!I16818

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D16817
RCEP D	2023	2023	25	D!E16817
RCEP D	2024	2024	25	D!F16817
RCEP D	2025	2025	25	D!G16817
RCEP D	2026	2026	25	D!H16817
RCEP D	2027	2027	25	D!I16817
RCEP E	2022	2022	25	E!D16821
RCEP E	2023	2023	25	E!E16821
RCEP E	2024	2024	25	E!F16821
RCEP E	2025	2025	25	E!G16821
RCEP E	2026	2026	25	E!H16821
RCEP E	2027	2027	25	E!I16821
RCEP F	2022	2022	23,3	F!D16820
RCEP F	2023	2023	21,7	F!E16820
RCEP F	2024	2024	20	F!F16820
RCEP F	2025	2025	18,3	F!G16820
RCEP F	2026	2026	16,7	F!H16820
RCEP F	2027	2027	15	F!I16820
VIFTA	2024	2024	21,4	VI!F15771
VIFTA	2025	2025	17.9	VI!G15771
VIFTA	2026	2026	14.3	VI!H15771
VIFTA	2027	2027	10.7	VI!I15771

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 "4,5; M: 6,8" has a general 4.5% and an "M:" 6.8% 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 "4,5; M: 6,8", the FTA schedule for period (VI) shows "4,5".		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	AHKFTA 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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; 8708.70.21 is distinguished from its siblings by: For vehicles of heading 87.01.	8708.70.15 For vehicles of heading 87.01; 8708.70.16 For vehicles of heading 87.03; 8708.70.17 For vehicles of subheading 8704.10; 8708.70.18 Other; 8708.70.19 Other; 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

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8708.70.21. 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 25% for 8708.70.21 was checked against BT2026 (cell BT2026!N17494), 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.