Vietnam Tariff Intelligence

HS 8708.70.23 detail

HS code	8708.70.23
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 87.02 or 87.04 (excluding subheading 8704.10)
Unit	chiếc
Generated	05/11/2026 00:22:41
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/87087023/

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!K17496
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N17496
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17496
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
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
AJCEP	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
RCEP (Annex C)	25	25%	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)	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
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
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!E16810
ATIGA	2022	2022	0	AT!E16739
ATIGA	2023	2023	0	AT!F16739
ATIGA	2024	2024	0	AT!G16739
ATIGA	2025	2025	0	AT!H16739
ATIGA	2026	2026	0	AT!I16739
ATIGA	2027	2027	0	AT!J16739
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16795
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F16795
AJCEP	01/4/2024 - 31/3/2025	2024	3	AJ!G16795

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	3	AJ!H16795
AJCEP	01/4/2026 - 31/3/2027	2026	3	AJ!I16795
AJCEP	01/4/2027 - 31/3/2028	2027	3	AJ!J16795
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16796
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16796
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16796
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16796
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16796
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16796
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16797
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16756
AIFTA	30/12/2022	2022	*	AI!F16753
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16753
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16753
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16753
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16753
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16753
VKFTA	2022	2022	0	VK!E16795
VKFTA	2023	2023	0	VK!F16795
VKFTA	2024	2024	0	VK!G16795
VKFTA	2025	2025	0	VK!H16795
VKFTA	2026	2026	0	VK!I16795
VKFTA	2027	2027	0	VK!J16795
VCFTA	2022	2022	3	VC!D16861
VCFTA	2023	2023	3	VC!E16861
VCFTA	2024	2024	0	VC!F16861

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16861
VCFTA	2026	2026	0	VC!H16861
VCFTA	2027	2027	0	VC!I16861
VN-EAEU	2022	2022	*	EAV!D16837
VN-EAEU	2023	2023	*	EAV!E16837
VN-EAEU	2024	2024	*	EAV!F16837
VN-EAEU	2025	2025	*	EAV!G16837
VN-EAEU	2026	2026	*	EAV!H16837
VN-EAEU	2027	2027	*	EAV!I16837
AHKFTA	2022	2022	*	AKH!D16832
AHKFTA	2023	2023	*	AKH!E16832
AHKFTA	2024	2024	*	AKH!F16832
AHKFTA	2025	2025	*	AKH!G16832
AHKFTA	2026	2026	*	AKH!H16832
AHKFTA	2027	2027	*	AKH!I16832
EVFTA	2022	2022	15,6	EV-NK!D16852
EVFTA	2023	2023	12,5	EV-NK!E16852
EVFTA	2024	2024	9,3	EV-NK!F16852
EVFTA	2025	2025	6,2	EV-NK!G16852
EVFTA	2026	2026	3,1	EV-NK!H16852
EVFTA	2027	2027	0	EV-NK!I16852
UKVFTA	2022	2022	15,6	UKV!D16851
UKVFTA	2023	2023	12,5	UKV!E16851
UKVFTA	2024	2024	9,3	UKV!F16851
UKVFTA	2025	2025	6,2	UKV!G16851
UKVFTA	2026	2026	3,1	UKV!H16851

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16851
CPTPP	(I)	2021 (DERIVED)		CPTPP!16893
CPTPP	(II)	2022 (DERIVED)		CPTPP!16893
CPTPP	(III)	2023 (DERIVED)		CPTPP!16893
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16893
CPTPP	(V)	2025 (DERIVED)		CPTPP!16893
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16893
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16893
RCEP A	2022	2022	23,3	RCEPT-A!D16822
RCEP A	2023	2023	21,7	RCEPT-A!E16822
RCEP A	2024	2024	20	RCEPT-A!F16822
RCEP A	2025	2025	18,3	RCEPT-A!G16822
RCEP A	2026	2026	16,7	RCEPT-A!H16822
RCEP A	2027	2027	15	RCEPT-A!I16822
RCEP B	2022	2022	23,3	B!D16822
RCEP B	2023	2023	21,7	B!E16822
RCEP B	2024	2024	20	B!F16822
RCEP B	2025	2025	18,3	B!G16822
RCEP B	2026	2026	16,7	B!H16822
RCEP B	2027	2027	15	B!I16822
RCEP C	2022	2022	25	C!D16820
RCEP C	2023	2023	25	C!E16820
RCEP C	2024	2024	25	C!F16820
RCEP C	2025	2025	25	C!G16820
RCEP C	2026	2026	25	C!H16820
RCEP C	2027	2027	25	C!I16820

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D16819
RCEP D	2023	2023	25	D!E16819
RCEP D	2024	2024	25	D!F16819
RCEP D	2025	2025	25	D!G16819
RCEP D	2026	2026	25	D!H16819
RCEP D	2027	2027	25	D!I16819
RCEP E	2022	2022	25	E!D16823
RCEP E	2023	2023	25	E!E16823
RCEP E	2024	2024	25	E!F16823
RCEP E	2025	2025	25	E!G16823
RCEP E	2026	2026	25	E!H16823
RCEP E	2027	2027	25	E!I16823
RCEP F	2022	2022	23,3	F!D16822
RCEP F	2023	2023	21,7	F!E16822
RCEP F	2024	2024	20	F!F16822
RCEP F	2025	2025	18,3	F!G16822
RCEP F	2026	2026	16,7	F!H16822
RCEP F	2027	2027	15	F!I16822
VIFTA	2024	2024	21,4	VI!F15773
VIFTA	2025	2025	17.9	VI!G15773
VIFTA	2026	2026	14.3	VI!H15773
VIFTA	2027	2027	10.7	VI!I15773

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) 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; 8708.70.23 is distinguished from its siblings by: For vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10).	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; 8708.70.21 For vehicles of heading 87.01	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	8708.70.23 corresponds to Chapter 98 code 9849.34.76 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Dùng cho xe thuộc nhóm 87.02 hoặc 87.04 (trừ 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 8708.70.23. 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 8708.70.23 was checked against BT2026 (cell BT2026!N17496), 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.