Vietnam Tariff Intelligence

HS 8708.70.29 detail

HS code	8708.70.29
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: / - - - Other
Unit	chiếc
Generated	30/10/2026 23:51:51
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/87087029/

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!K17497
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N17497
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17497
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!E16811
ATIGA	2022	2022	0	AT!E16740
ATIGA	2023	2023	0	AT!F16740
ATIGA	2024	2024	0	AT!G16740
ATIGA	2025	2025	0	AT!H16740
ATIGA	2026	2026	0	AT!I16740
ATIGA	2027	2027	0	AT!J16740
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16796
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F16796
AJCEP	01/4/2024 - 31/3/2025	2024	3	AJ!G16796

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	3	AJ!H16796
AJCEP	01/4/2026 - 31/3/2027	2026	3	AJ!I16796
AJCEP	01/4/2027 - 31/3/2028	2027	3	AJ!J16796
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16797
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16797
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16797
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16797
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16797
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16797
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16798
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16757
AIFTA	30/12/2022	2022	*	AI!F16754
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16754
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16754
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16754
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16754
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16754
VKFTA	2022	2022	0	VK!E16796
VKFTA	2023	2023	0	VK!F16796
VKFTA	2024	2024	0	VK!G16796
VKFTA	2025	2025	0	VK!H16796
VKFTA	2026	2026	0	VK!I16796
VKFTA	2027	2027	0	VK!J16796
VCFTA	2022	2022	3	VC!D16862
VCFTA	2023	2023	3	VC!E16862
VCFTA	2024	2024	0	VC!F16862

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16862
VCFTA	2026	2026	0	VC!H16862
VCFTA	2027	2027	0	VC!I16862
VN-EAEU	2022	2022	*	EAV!D16838
VN-EAEU	2023	2023	*	EAV!E16838
VN-EAEU	2024	2024	*	EAV!F16838
VN-EAEU	2025	2025	*	EAV!G16838
VN-EAEU	2026	2026	*	EAV!H16838
VN-EAEU	2027	2027	*	EAV!I16838
AHKFTA	2022	2022	*	AKH!D16833
AHKFTA	2023	2023	*	AKH!E16833
AHKFTA	2024	2024	*	AKH!F16833
AHKFTA	2025	2025	*	AKH!G16833
AHKFTA	2026	2026	*	AKH!H16833
AHKFTA	2027	2027	*	AKH!I16833
EVFTA	2022	2022	15,6	EV-NK!D16853
EVFTA	2023	2023	12,5	EV-NK!E16853
EVFTA	2024	2024	9,3	EV-NK!F16853
EVFTA	2025	2025	6,2	EV-NK!G16853
EVFTA	2026	2026	3,1	EV-NK!H16853
EVFTA	2027	2027	0	EV-NK!I16853
UKVFTA	2022	2022	15,6	UKV!D16852
UKVFTA	2023	2023	12,5	UKV!E16852
UKVFTA	2024	2024	9,3	UKV!F16852
UKVFTA	2025	2025	6,2	UKV!G16852
UKVFTA	2026	2026	3,1	UKV!H16852

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16852
CPTPP	(I)	2021 (DERIVED)		CPTPP!16896
CPTPP	(II)	2022 (DERIVED)		CPTPP!16896
CPTPP	(III)	2023 (DERIVED)		CPTPP!16896
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16896
CPTPP	(V)	2025 (DERIVED)		CPTPP!16896
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16896
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16896
RCEP A	2022	2022	23,3	RCEPT-A!D16823
RCEP A	2023	2023	21,7	RCEPT-A!E16823
RCEP A	2024	2024	20	RCEPT-A!F16823
RCEP A	2025	2025	18,3	RCEPT-A!G16823
RCEP A	2026	2026	16,7	RCEPT-A!H16823
RCEP A	2027	2027	15	RCEPT-A!I16823
RCEP B	2022	2022	23,3	B!D16823
RCEP B	2023	2023	21,7	B!E16823
RCEP B	2024	2024	20	B!F16823
RCEP B	2025	2025	18,3	B!G16823
RCEP B	2026	2026	16,7	B!H16823
RCEP B	2027	2027	15	B!I16823
RCEP C	2022	2022	25	C!D16821
RCEP C	2023	2023	25	C!E16821
RCEP C	2024	2024	25	C!F16821
RCEP C	2025	2025	25	C!G16821
RCEP C	2026	2026	25	C!H16821
RCEP C	2027	2027	25	C!I16821

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D16820
RCEP D	2023	2023	25	D!E16820
RCEP D	2024	2024	25	D!F16820
RCEP D	2025	2025	25	D!G16820
RCEP D	2026	2026	25	D!H16820
RCEP D	2027	2027	25	D!I16820
RCEP E	2022	2022	25	E!D16824
RCEP E	2023	2023	25	E!E16824
RCEP E	2024	2024	25	E!F16824
RCEP E	2025	2025	25	E!G16824
RCEP E	2026	2026	25	E!H16824
RCEP E	2027	2027	25	E!I16824
RCEP F	2022	2022	23,3	F!D16823
RCEP F	2023	2023	21,7	F!E16823
RCEP F	2024	2024	20	F!F16823
RCEP F	2025	2025	18,3	F!G16823
RCEP F	2026	2026	16,7	F!H16823
RCEP F	2027	2027	15	F!I16823
VIFTA	2024	2024	21.4	VI!F15774
VIFTA	2025	2025	17.9	VI!G15774
VIFTA	2026	2026	14.3	VI!H15774
VIFTA	2027	2027	10.7	VI!I15774

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; 8708.70.29 is distinguished from its siblings by: Other.	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	8708.70.29 corresponds to Chapter 98 code 9849.34.77 (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 8708.70.29. 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 8708.70.29 was checked against BT2026 (cell BT2026!N17497), 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.