Vietnam Tariff Intelligence

HS 8708.70.99 detail

HS code	8708.70.99
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Road wheels and parts and accessories thereof: / - - Other: / - - - Other
Unit	chiếc
Generated	03/11/2026 04:02:59
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/87087099/

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!K17508
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17508
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17508
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
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	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 F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	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
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E16822
ATIGA	2022	2022	0	AT!E16751
ATIGA	2023	2023	0	AT!F16751
ATIGA	2024	2024	0	AT!G16751
ATIGA	2025	2025	0	AT!H16751
ATIGA	2026	2026	0	AT!I16751
ATIGA	2027	2027	0	AT!J16751
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16807
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F16807
AJCEP	01/4/2024 - 31/3/2025	2024	3	AJ!G16807

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	3	AJ!H16807
AJCEP	01/4/2026 - 31/3/2027	2026	3	AJ!I16807
AJCEP	01/4/2027 - 31/3/2028	2027	3	AJ!J16807
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E16808
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F16808
VJEPA	01/4/2024 - 31/3/2025	2024	3	VJ!G16808
VJEPA	01/4/2025 - 31/3/2026	2025	3	VJ!H16808
VJEPA	01/4/2026 - 31/3/2027	2026	3	VJ!I16808
VJEPA	01/4/2027 - 31/3/2028	2027	3	VJ!J16808
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16809
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16768
AIFTA	30/12/2022	2022	*	AI!F16765
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16765
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16765
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16765
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16765
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16765
VKFTA	2022	2022	5	VK!E16807
VKFTA	2023	2023	5	VK!F16807
VKFTA	2024	2024	5	VK!G16807
VKFTA	2025	2025	5	VK!H16807
VKFTA	2026	2026	5	VK!I16807
VKFTA	2027	2027	5	VK!J16807
VCFTA	2022	2022	3	VC!D16873
VCFTA	2023	2023	3	VC!E16873
VCFTA	2024	2024	0	VC!F16873

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16873
VCFTA	2026	2026	0	VC!H16873
VCFTA	2027	2027	0	VC!I16873
VN-EAEU	2022	2022	0	EAV!D16849
VN-EAEU	2023	2023	0	EAV!E16849
VN-EAEU	2024	2024	0	EAV!F16849
VN-EAEU	2025	2025	0	EAV!G16849
VN-EAEU	2026	2026	0	EAV!H16849
VN-EAEU	2027	2027	0	EAV!I16849
AHKFTA	2022	2022	*	AKH!D16844
AHKFTA	2023	2023	*	AKH!E16844
AHKFTA	2024	2024	*	AKH!F16844
AHKFTA	2025	2025	*	AKH!G16844
AHKFTA	2026	2026	*	AKH!H16844
AHKFTA	2027	2027	*	AKH!I16844
EVFTA	2022	2022	12,5	EV-NK!D16864
EVFTA	2023	2023	10	EV-NK!E16864
EVFTA	2024	2024	7,5	EV-NK!F16864
EVFTA	2025	2025	5	EV-NK!G16864
EVFTA	2026	2026	2,5	EV-NK!H16864
EVFTA	2027	2027	0	EV-NK!I16864
UKVFTA	2022	2022	12,5	UKV!D16863
UKVFTA	2023	2023	10	UKV!E16863
UKVFTA	2024	2024	7,5	UKV!F16863
UKVFTA	2025	2025	5	UKV!G16863
UKVFTA	2026	2026	2,5	UKV!H16863

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16863
CPTPP	(I)	2021 (DERIVED)		CPTPP!16915
CPTPP	(II)	2022 (DERIVED)		CPTPP!16915
CPTPP	(III)	2023 (DERIVED)		CPTPP!16915
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16915
CPTPP	(V)	2025 (DERIVED)		CPTPP!16915
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16915
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16915
RCEP A	2022	2022	18	RCEPT-A!D16834
RCEP A	2023	2023	16	RCEPT-A!E16834
RCEP A	2024	2024	14	RCEPT-A!F16834
RCEP A	2025	2025	12	RCEPT-A!G16834
RCEP A	2026	2026	10	RCEPT-A!H16834
RCEP A	2027	2027	8	RCEPT-A!I16834
RCEP B	2022	2022	18	B!D16834
RCEP B	2023	2023	16	B!E16834
RCEP B	2024	2024	14	B!F16834
RCEP B	2025	2025	12	B!G16834
RCEP B	2026	2026	10	B!H16834
RCEP B	2027	2027	8	B!I16834
RCEP C	2022	2022	18	C!D16832
RCEP C	2023	2023	16	C!E16832
RCEP C	2024	2024	14	C!F16832
RCEP C	2025	2025	12	C!G16832
RCEP C	2026	2026	10	C!H16832
RCEP C	2027	2027	8	C!I16832

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D16831
RCEP D	2023	2023	16,4	D!E16831
RCEP D	2024	2024	14,5	D!F16831
RCEP D	2025	2025	12,7	D!G16831
RCEP D	2026	2026	10,9	D!H16831
RCEP D	2027	2027	9,1	D!I16831
RCEP E	2022	2022	18	E!D16835
RCEP E	2023	2023	16	E!E16835
RCEP E	2024	2024	14	E!F16835
RCEP E	2025	2025	12	E!G16835
RCEP E	2026	2026	10	E!H16835
RCEP E	2027	2027	8	E!I16835
RCEP F	2022	2022	18	F!D16834
RCEP F	2023	2023	16	F!E16834
RCEP F	2024	2024	14	F!F16834
RCEP F	2025	2025	12	F!G16834
RCEP F	2026	2026	10	F!H16834
RCEP F	2027	2027	8	F!I16834
VIFTA	2024	2024	18	VI!F15785
VIFTA	2025	2025	16	VI!G15785
VIFTA	2026	2026	14	VI!H15785
VIFTA	2027	2027	12	VI!I15785

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8708.70 has 18 lines; 8708.70.99 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	8708.70.99 corresponds to Chapter 98 code 9849.34.89 (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 8708.70.99. 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 8708.70.99 was checked against BT2026 (cell BT2026!N17508), 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.