Vietnam Tariff Intelligence

HS 8708.70.16 detail

HS code	8708.70.16
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 87.03
Unit	chiếc
Generated	10/11/2026 06:24:11
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/87087016/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17488
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17488
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17488
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/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	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	3,4; M: 5,1	3.4% · M: 5.1%	Consolidated BT2026	(VI)	CPTPP	115/2022/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 F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	11,3	11.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	15	15%	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 E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	15	15%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
VCFTA	21	21%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
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!E16802
ATIGA	2022	2022	0	AT!E16731
ATIGA	2023	2023	0	AT!F16731
ATIGA	2024	2024	0	AT!G16731
ATIGA	2025	2025	0	AT!H16731
ATIGA	2026	2026	0	AT!I16731
ATIGA	2027	2027	0	AT!J16731
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E16787
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16787
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16787

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16787
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16787
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16787
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16788
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16788
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16788
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16788
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16788
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16788
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F16789
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16748
AIFTA	30/12/2022	2022	*	AI!F16745
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16745
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16745
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16745
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16745
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16745
VKFTA	2022	2022	3	VK!E16787
VKFTA	2023	2023	1,5	VK!F16787
VKFTA	2024	2024	0	VK!G16787
VKFTA	2025	2025	0	VK!H16787
VKFTA	2026	2026	0	VK!I16787
VKFTA	2027	2027	0	VK!J16787
VCFTA	2022	2022	21	VC!D16853
VCFTA	2023	2023	21	VC!E16853
VCFTA	2024	2024	21	VC!F16853

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	21	VC!G16853
VCFTA	2026	2026	21	VC!H16853
VCFTA	2027	2027	21	VC!I16853
VN-EAEU	2022	2022	*	EAV!D16829
VN-EAEU	2023	2023	*	EAV!E16829
VN-EAEU	2024	2024	*	EAV!F16829
VN-EAEU	2025	2025	*	EAV!G16829
VN-EAEU	2026	2026	*	EAV!H16829
VN-EAEU	2027	2027	*	EAV!I16829
AHKFTA	2022	2022	15	AKH!D16824
AHKFTA	2023	2023	15	AKH!E16824
AHKFTA	2024	2024	15	AKH!F16824
AHKFTA	2025	2025	15	AKH!G16824
AHKFTA	2026	2026	15	AKH!H16824
AHKFTA	2027	2027	15	AKH!I16824
EVFTA	2022	2022	9,3	EV-NK!D16844
EVFTA	2023	2023	7,5	EV-NK!E16844
EVFTA	2024	2024	5,6	EV-NK!F16844
EVFTA	2025	2025	3,7	EV-NK!G16844
EVFTA	2026	2026	1,8	EV-NK!H16844
EVFTA	2027	2027	0	EV-NK!I16844
UKVFTA	2022	2022	9,3	UKV!D16843
UKVFTA	2023	2023	7,5	UKV!E16843
UKVFTA	2024	2024	5,6	UKV!F16843
UKVFTA	2025	2025	3,7	UKV!G16843
UKVFTA	2026	2026	1,8	UKV!H16843

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16843
CPTPP	(I)	2021 (DERIVED)	12	CPTPP!D16879
CPTPP	(II)	2022 (DERIVED)	10,3	CPTPP!E16879
CPTPP	(III)	2023 (DERIVED)	8,6	CPTPP!F16879
CPTPP	(IV)	2024 (DERIVED)	6,9	CPTPP!G16879
CPTPP	(V)	2025 (DERIVED)	5,1	CPTPP!H16879
CPTPP	(VI)	2026 (DERIVED)	3,4	CPTPP!I16879
CPTPP	(VII)	2027 (DERIVED)	1,7	CPTPP!J16879
RCEP A	2022	2022	14	RCEPT-A!D16814
RCEP A	2023	2023	13	RCEPT-A!E16814
RCEP A	2024	2024	12	RCEPT-A!F16814
RCEP A	2025	2025	11	RCEPT-A!G16814
RCEP A	2026	2026	10	RCEPT-A!H16814
RCEP A	2027	2027	9	RCEPT-A!I16814
RCEP B	2022	2022	14	B!D16814
RCEP B	2023	2023	13	B!E16814
RCEP B	2024	2024	12	B!F16814
RCEP B	2025	2025	11	B!G16814
RCEP B	2026	2026	10	B!H16814
RCEP B	2027	2027	9	B!I16814
RCEP C	2022	2022	14,3	C!D16812
RCEP C	2023	2023	13,5	C!E16812
RCEP C	2024	2024	12,8	C!F16812
RCEP C	2025	2025	12	C!G16812
RCEP C	2026	2026	11,3	C!H16812
RCEP C	2027	2027	10,5	C!I16812

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D16811
RCEP D	2023	2023	15	D!E16811
RCEP D	2024	2024	15	D!F16811
RCEP D	2025	2025	15	D!G16811
RCEP D	2026	2026	15	D!H16811
RCEP D	2027	2027	15	D!I16811
RCEP E	2022	2022	15	E!D16815
RCEP E	2023	2023	15	E!E16815
RCEP E	2024	2024	15	E!F16815
RCEP E	2025	2025	15	E!G16815
RCEP E	2026	2026	15	E!H16815
RCEP E	2027	2027	15	E!I16815
RCEP F	2022	2022	14	F!D16814
RCEP F	2023	2023	13	F!E16814
RCEP F	2024	2024	12	F!F16814
RCEP F	2025	2025	11	F!G16814
RCEP F	2026	2026	10	F!H16814
RCEP F	2027	2027	9	F!I16814
VIFTA	2024	2024	15	VI!F15765
VIFTA	2025	2025	15	VI!G15765
VIFTA	2026	2026	15	VI!H15765
VIFTA	2027	2027	15	VI!I15765

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 "3,4; M: 5,1" has a general 3.4% and an "M:" 5.1% 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 "3,4; M: 5,1", the FTA schedule for period (VI) shows "3,4".		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 15%, RCEP (Annex D) 15%, RCEP (Annex E) 15%, VIFTA 15%, VCFTA 21%, AKFTA 24%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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; 8708.70.16 is distinguished from its siblings by: For vehicles of heading 87.03.	8708.70.15 For vehicles of heading 87.01; 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; 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	8708.70.16 corresponds to Chapter 98 code 9849.34.71 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Dùng cho xe thuộc nhóm 87.03	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 8708.70.16. 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 15% for 8708.70.16 was checked against BT2026 (cell BT2026!N17488), 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.