Vietnam Tariff Intelligence

HS 8708.70.22 detail

HS code	8708.70.22
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 87.03
Unit	chiếc
Generated	09/11/2026 06:09:44
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/87087022/

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!K17495
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N17495
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17495
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
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
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)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	25	25%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E16809
ATIGA	2022	2022	0	AT!E16738
ATIGA	2023	2023	0	AT!F16738
ATIGA	2024	2024	0	AT!G16738
ATIGA	2025	2025	0	AT!H16738
ATIGA	2026	2026	0	AT!I16738
ATIGA	2027	2027	0	AT!J16738
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16794
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16794
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16794

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16794
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16794
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16794
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16795
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16795
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16795
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16795
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16795
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16795
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16796
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16755
AIFTA	30/12/2022	2022	*	AI!F16752
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16752
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16752
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16752
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16752
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16752
VKFTA	2022	2022	5	VK!E16794
VKFTA	2023	2023	5	VK!F16794
VKFTA	2024	2024	5	VK!G16794
VKFTA	2025	2025	5	VK!H16794
VKFTA	2026	2026	5	VK!I16794
VKFTA	2027	2027	5	VK!J16794
VCFTA	2022	2022	25	VC!D16860
VCFTA	2023	2023	25	VC!E16860
VCFTA	2024	2024	25	VC!F16860

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	25	VC!G16860
VCFTA	2026	2026	25	VC!H16860
VCFTA	2027	2027	25	VC!I16860
VN-EAEU	2022	2022	*	EAV!D16836
VN-EAEU	2023	2023	*	EAV!E16836
VN-EAEU	2024	2024	*	EAV!F16836
VN-EAEU	2025	2025	*	EAV!G16836
VN-EAEU	2026	2026	*	EAV!H16836
VN-EAEU	2027	2027	*	EAV!I16836
AHKFTA	2022	2022	*	AKH!D16831
AHKFTA	2023	2023	*	AKH!E16831
AHKFTA	2024	2024	*	AKH!F16831
AHKFTA	2025	2025	*	AKH!G16831
AHKFTA	2026	2026	*	AKH!H16831
AHKFTA	2027	2027	*	AKH!I16831
EVFTA	2022	2022	15,6	EV-NK!D16851
EVFTA	2023	2023	12,5	EV-NK!E16851
EVFTA	2024	2024	9,3	EV-NK!F16851
EVFTA	2025	2025	6,2	EV-NK!G16851
EVFTA	2026	2026	3,1	EV-NK!H16851
EVFTA	2027	2027	0	EV-NK!I16851
UKVFTA	2022	2022	15,6	UKV!D16850
UKVFTA	2023	2023	12,5	UKV!E16850
UKVFTA	2024	2024	9,3	UKV!F16850
UKVFTA	2025	2025	6,2	UKV!G16850
UKVFTA	2026	2026	3,1	UKV!H16850

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16850
CPTPP	(I)	2021 (DERIVED)	15,9	CPTPP!D16892
CPTPP	(II)	2022 (DERIVED)	13,6	CPTPP!E16892
CPTPP	(III)	2023 (DERIVED)	11,3	CPTPP!F16892
CPTPP	(IV)	2024 (DERIVED)	9	CPTPP!G16892
CPTPP	(V)	2025 (DERIVED)	6,8	CPTPP!H16892
CPTPP	(VI)	2026 (DERIVED)	4,5	CPTPP!I16892
CPTPP	(VII)	2027 (DERIVED)	2,2	CPTPP!J16892
RCEP A	2022	2022	22,5	RCEPT-A!D16821
RCEP A	2023	2023	20	RCEPT-A!E16821
RCEP A	2024	2024	17,5	RCEPT-A!F16821
RCEP A	2025	2025	15	RCEPT-A!G16821
RCEP A	2026	2026	12,5	RCEPT-A!H16821
RCEP A	2027	2027	10	RCEPT-A!I16821
RCEP B	2022	2022	22,5	B!D16821
RCEP B	2023	2023	20	B!E16821
RCEP B	2024	2024	17,5	B!F16821
RCEP B	2025	2025	15	B!G16821
RCEP B	2026	2026	12,5	B!H16821
RCEP B	2027	2027	10	B!I16821
RCEP C	2022	2022	22,5	C!D16819
RCEP C	2023	2023	20	C!E16819
RCEP C	2024	2024	17,5	C!F16819
RCEP C	2025	2025	15	C!G16819
RCEP C	2026	2026	12,5	C!H16819
RCEP C	2027	2027	10	C!I16819

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D16818
RCEP D	2023	2023	20,5	D!E16818
RCEP D	2024	2024	18,2	D!F16818
RCEP D	2025	2025	15,9	D!G16818
RCEP D	2026	2026	13,6	D!H16818
RCEP D	2027	2027	11,4	D!I16818
RCEP E	2022	2022	22,5	E!D16822
RCEP E	2023	2023	20	E!E16822
RCEP E	2024	2024	17,5	E!F16822
RCEP E	2025	2025	15	E!G16822
RCEP E	2026	2026	12,5	E!H16822
RCEP E	2027	2027	10	E!I16822
RCEP F	2022	2022	22,5	F!D16821
RCEP F	2023	2023	20	F!E16821
RCEP F	2024	2024	17,5	F!F16821
RCEP F	2025	2025	15	F!G16821
RCEP F	2026	2026	12,5	F!H16821
RCEP F	2027	2027	10	F!I16821
VIFTA	2024	2024	*	VI!F15772
VIFTA	2025	2025	*	VI!G15772
VIFTA	2026	2026	*	VI!H15772
VIFTA	2027	2027	*	VI!I15772

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	VCFTA 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; 8708.70.22 is distinguished from its siblings by: For vehicles of heading 87.03.	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	8708.70.22 corresponds to Chapter 98 code 9849.34.75 (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 8708.70.22. 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 8708.70.22 was checked against BT2026 (cell BT2026!N17495), 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.