Vietnam Tariff Intelligence

Detalle del SA 8708.22.20

Código SA	8708.22.20
Descripción	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories of bodies (including cabs): / - - Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter: / - - - For vehicles of heading 87.03
Unidad	chiếc
Generado	11/11/2026 13:33:39
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://mail.vietnamtariff.com/hs-code/87082220/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	22.5	22,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17420
Preferencial (NMF)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17420
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17420
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0 (-ID, PH, CN)	0% (excepto ID, PH, CN)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	1,8	1,8%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1,8%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	3,4; M: 5,1	3,4% · M: 5.1%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VIFTA	6	6%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Anexo A)	15	15%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	15	15%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	15	15%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	15	15%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
VCFTA	21	21%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

AKFTA	24	24%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)
AJCEP	*	* no elegible	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	No elegible (*)
RCEP (Anexo C)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
RCEP (Anexo D)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
RCEP (Anexo E)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
VN-EAEU	*	* no elegible	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E16734
ATIGA	2022	2022	0	AT!E16663
ATIGA	2023	2023	0	AT!F16663
ATIGA	2024	2024	0	AT!G16663
ATIGA	2025	2025	0	AT!H16663
ATIGA	2026	2026	0	AT!I16663
ATIGA	2027	2027	0	AT!J16663
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16719
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16719
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16719
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16719

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16719
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16719
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16720
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16720
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16720
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16720
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16720
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16720
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F16721
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16680
AIFTA	30/12/2022	2022	*	AI!F16677
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16677
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16677
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16677
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16677
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16677
VKFTA	2022	2022	15	VK!E16719
VKFTA	2023	2023	15	VK!F16719
VKFTA	2024	2024	15	VK!G16719
VKFTA	2025	2025	15	VK!H16719
VKFTA	2026	2026	15	VK!I16719
VKFTA	2027	2027	15	VK!J16719
VCFTA	2022	2022	21	VC!D16779
VCFTA	2023	2023	21	VC!E16779
VCFTA	2024	2024	21	VC!F16779
VCFTA	2025	2025	21	VC!G16779

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	21	VC!H16779
VCFTA	2027	2027	21	VC!I16779
VN-EAEU	2022	2022	*	EAV!D16755
VN-EAEU	2023	2023	*	EAV!E16755
VN-EAEU	2024	2024	*	EAV!F16755
VN-EAEU	2025	2025	*	EAV!G16755
VN-EAEU	2026	2026	*	EAV!H16755
VN-EAEU	2027	2027	*	EAV!I16755
AHKFTA	2022	2022	*	AKH!D16756
AHKFTA	2023	2023	*	AKH!E16756
AHKFTA	2024	2024	*	AKH!F16756
AHKFTA	2025	2025	*	AKH!G16756
AHKFTA	2026	2026	*	AKH!H16756
AHKFTA	2027	2027	*	AKH!I16756
EVFTA	2022	2022	9,3	EV-NK!D16776
EVFTA	2023	2023	7,5	EV-NK!E16776
EVFTA	2024	2024	5,6	EV-NK!F16776
EVFTA	2025	2025	3,7	EV-NK!G16776
EVFTA	2026	2026	1,8	EV-NK!H16776
EVFTA	2027	2027	0	EV-NK!I16776
UKVFTA	2022	2022	9,3	UKV!D16775
UKVFTA	2023	2023	7,5	UKV!E16775
UKVFTA	2024	2024	5,6	UKV!F16775
UKVFTA	2025	2025	3,7	UKV!G16775
UKVFTA	2026	2026	1,8	UKV!H16775
UKVFTA	2027	2027	0	UKV!I16775

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	12	CPTPP!D16760
CPTPP	(II)	2022 (DERIVED)	10,3	CPTPP!E16760
CPTPP	(III)	2023 (DERIVED)	8,6	CPTPP!F16760
CPTPP	(IV)	2024 (DERIVED)	6,9	CPTPP!G16760
CPTPP	(V)	2025 (DERIVED)	5,1	CPTPP!H16760
CPTPP	(VI)	2026 (DERIVED)	3,4	CPTPP!I16760
CPTPP	(VII)	2027 (DERIVED)	1,7	CPTPP!J16760
RCEP A	2022	2022	15	RCEPT-A!D16746
RCEP A	2023	2023	15	RCEPT-A!E16746
RCEP A	2024	2024	15	RCEPT-A!F16746
RCEP A	2025	2025	15	RCEPT-A!G16746
RCEP A	2026	2026	15	RCEPT-A!H16746
RCEP A	2027	2027	15	RCEPT-A!I16746
RCEP B	2022	2022	15	B!D16746
RCEP B	2023	2023	15	B!E16746
RCEP B	2024	2024	15	B!F16746
RCEP B	2025	2025	15	B!G16746
RCEP B	2026	2026	15	B!H16746
RCEP B	2027	2027	15	B!I16746
RCEP C	2022	2022	*	C!D16744
RCEP C	2023	2023	*	C!E16744
RCEP C	2024	2024	*	C!F16744
RCEP C	2025	2025	*	C!G16744
RCEP C	2026	2026	*	C!H16744
RCEP C	2027	2027	*	C!I16744
RCEP D	2022	2022	*	D!D16743

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	*	D!E16743
RCEP D	2024	2024	*	D!F16743
RCEP D	2025	2025	*	D!G16743
RCEP D	2026	2026	*	D!H16743
RCEP D	2027	2027	*	D!I16743
RCEP E	2022	2022	*	E!D16747
RCEP E	2023	2023	*	E!E16747
RCEP E	2024	2024	*	E!F16747
RCEP E	2025	2025	*	E!G16747
RCEP E	2026	2026	*	E!H16747
RCEP E	2027	2027	*	E!I16747
RCEP F	2022	2022	15	F!D16746
RCEP F	2023	2023	15	F!E16746
RCEP F	2024	2024	15	F!F16746
RCEP F	2025	2025	15	F!G16746
RCEP F	2026	2026	15	F!H16746
RCEP F	2027	2027	15	F!I16746
VIFTA	2024	2024	12	VI!F15689
VIFTA	2025	2025	9	VI!G15689
VIFTA	2026	2026	6	VI!H15689
VIFTA	2027	2027	3	VI!I15689

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

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.	Instrumento citado en la fuente; vigencia no verificada
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.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Anexo A) 15%, RCEP (Anexo B) 15%, RCEP (Anexo F) 15%, VKFTA 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.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8708.22 has 3 lines; 8708.22.20 is distinguished from its siblings by: For vehicles of heading 87.03.	8708.22.10 For vehicles of heading 87.01; 8708.22.30 For vehicles of heading 87.02, 87.04 or 87.05	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8708.22.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8708.22.20	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
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).	No verificado – requiere comprobación

HS-005	BLUE	Chapter 98 equivalent exists	8708.22.20 corresponds to Chapter 98 code 9849.34.21 (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).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8708.22.20. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 15% for 8708.22.20 was checked against BT2026 (cell BT2026!N17420), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.