Vietnam Tariff Intelligence

# Detalle del SA 8708.99.91

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|---|---|
| **Código SA** | 8708.99.91 |
| **Descripción** | Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Other: / - - - Other: / - - - - Unassembled fuel tanks; engine brackets |
| **Unidad** | chiếc |
| **Generado** | 09/11/2026 08:04:49 |
| **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/87089991/ |

## 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!K17579 |
| Preferencial (NMF) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17579 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17579 |
| 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, TH) | 0% (excepto ID, PH, TH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/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-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/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 |
| AKFTA | 5 | 5% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VKFTA | 5 | 5% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Anexo E) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 8,2 | 8,2% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 6 | 6% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 15 | 15% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/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 |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/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!E16893 |
| ATIGA | 2022 | 2022 | 0 | AT!E16822 |
| ATIGA | 2023 | 2023 | 0 | AT!F16822 |
| ATIGA | 2024 | 2024 | 0 | AT!G16822 |
| ATIGA | 2025 | 2025 | 0 | AT!H16822 |
| ATIGA | 2026 | 2026 | 0 | AT!I16822 |
| ATIGA | 2027 | 2027 | 0 | AT!J16822 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E16878 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F16878 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G16878 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H16878 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I16878 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J16878 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E16879 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F16879 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G16879 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H16879 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I16879 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J16879 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F16884 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H16839 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16836 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16836 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16836 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16836 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16836 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16836 |
| VKFTA | 2022 | 2022 | 5 | VK!E16882 |
| VKFTA | 2023 | 2023 | 5 | VK!F16882 |
| VKFTA | 2024 | 2024 | 5 | VK!G16882 |
| VKFTA | 2025 | 2025 | 5 | VK!H16882 |
| VKFTA | 2026 | 2026 | 5 | VK!I16882 |
| VKFTA | 2027 | 2027 | 5 | VK!J16882 |
| VCFTA | 2022 | 2022 | 3 | VC!D16944 |
| VCFTA | 2023 | 2023 | 3 | VC!E16944 |
| VCFTA | 2024 | 2024 | 0 | VC!F16944 |
| VCFTA | 2025 | 2025 | 0 | VC!G16944 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H16944 |
| VCFTA | 2027 | 2027 | 0 | VC!I16944 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D16920 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E16920 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F16920 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G16920 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H16920 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I16920 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D16915 |
| AHKFTA | 2023 | 2023 | 15 | AKH!E16915 |
| AHKFTA | 2024 | 2024 | 15 | AKH!F16915 |
| AHKFTA | 2025 | 2025 | 15 | AKH!G16915 |
| AHKFTA | 2026 | 2026 | 15 | AKH!H16915 |
| AHKFTA | 2027 | 2027 | 15 | AKH!I16915 |
| EVFTA | 2022 | 2022 | 9,3 | EV-NK!D16935 |
| EVFTA | 2023 | 2023 | 7,5 | EV-NK!E16935 |
| EVFTA | 2024 | 2024 | 5,6 | EV-NK!F16935 |
| EVFTA | 2025 | 2025 | 3,7 | EV-NK!G16935 |
| EVFTA | 2026 | 2026 | 1,8 | EV-NK!H16935 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I16935 |
| UKVFTA | 2022 | 2022 | 9,3 | UKV!D16934 |
| UKVFTA | 2023 | 2023 | 7,5 | UKV!E16934 |
| UKVFTA | 2024 | 2024 | 5,6 | UKV!F16934 |
| UKVFTA | 2025 | 2025 | 3,7 | UKV!G16934 |
| UKVFTA | 2026 | 2026 | 1,8 | UKV!H16934 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I16934 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 1 | CPTPP!D17038 |
| CPTPP | (II) | 2022 (DERIVED) | 0,5 | CPTPP!E17038 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F17038 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G17038 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H17038 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I17038 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J17038 |
| RCEP A | 2022 | 2022 | 13,5 | RCEPT-A!D16905 |
| RCEP A | 2023 | 2023 | 12 | RCEPT-A!E16905 |
| RCEP A | 2024 | 2024 | 10,5 | RCEPT-A!F16905 |
| RCEP A | 2025 | 2025 | 9 | RCEPT-A!G16905 |
| RCEP A | 2026 | 2026 | 7,5 | RCEPT-A!H16905 |
| RCEP A | 2027 | 2027 | 6 | RCEPT-A!I16905 |
| RCEP B | 2022 | 2022 | 13,5 | B!D16905 |
| RCEP B | 2023 | 2023 | 12 | B!E16905 |
| RCEP B | 2024 | 2024 | 10,5 | B!F16905 |
| RCEP B | 2025 | 2025 | 9 | B!G16905 |
| RCEP B | 2026 | 2026 | 7,5 | B!H16905 |
| RCEP B | 2027 | 2027 | 6 | B!I16905 |
| RCEP C | 2022 | 2022 | 13,5 | C!D16903 |
| RCEP C | 2023 | 2023 | 12 | C!E16903 |
| RCEP C | 2024 | 2024 | 10,5 | C!F16903 |
| RCEP C | 2025 | 2025 | 9 | C!G16903 |
| RCEP C | 2026 | 2026 | 7,5 | C!H16903 |
| RCEP C | 2027 | 2027 | 6 | C!I16903 |
| RCEP D | 2022 | 2022 | 13,6 | D!D16902 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 12,3 | D!E16902 |
| RCEP D | 2024 | 2024 | 10,9 | D!F16902 |
| RCEP D | 2025 | 2025 | 9,5 | D!G16902 |
| RCEP D | 2026 | 2026 | 8,2 | D!H16902 |
| RCEP D | 2027 | 2027 | 6,8 | D!I16902 |
| RCEP E | 2022 | 2022 | 13,5 | E!D16906 |
| RCEP E | 2023 | 2023 | 12 | E!E16906 |
| RCEP E | 2024 | 2024 | 10,5 | E!F16906 |
| RCEP E | 2025 | 2025 | 9 | E!G16906 |
| RCEP E | 2026 | 2026 | 7,5 | E!H16906 |
| RCEP E | 2027 | 2027 | 6 | E!I16906 |
| RCEP F | 2022 | 2022 | 13,5 | F!D16905 |
| RCEP F | 2023 | 2023 | 12 | F!E16905 |
| RCEP F | 2024 | 2024 | 10,5 | F!F16905 |
| RCEP F | 2025 | 2025 | 9 | F!G16905 |
| RCEP F | 2026 | 2026 | 7,5 | F!H16905 |
| RCEP F | 2027 | 2027 | 6 | F!I16905 |
| VIFTA | 2024 | 2024 | 12 | VI!F15856 |
| VIFTA | 2025 | 2025 | 9 | VI!G15856 |
| VIFTA | 2026 | 2026 | 6 | VI!H15856 |
| VIFTA | 2027 | 2027 | 3 | VI!I15856 |

## 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-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 15%: 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 8708.99 has 15 lines; 8708.99.91 is distinguished from its siblings by: Unassembled fuel tanks; engine brackets. | 8708.99.11 Unassembled fuel tanks; engine brackets; 8708.99.19 Other; 8708.99.21 Fuel tanks; 8708.99.24 Lower half of the fuel tank; fuel caps; filler pipes; filler hose assembly; fuel tank bands; 8708.99.25 Other parts; 8708.99.30 Accelerator, brake or clutch pedals | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | 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 | 8708.99.91 corresponds to Chapter 98 code 9849.35.92 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - - - Thùng nhiên liệu chưa lắp ráp; khung giá đỡ động cơ | 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 8708.99.91. 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 8708.99.91 was checked against BT2026 (cell BT2026!N17579), 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.