Vietnam Tariff Intelligence

# Dettaglio SA 8708.22.10

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| **Codice SA** | 8708.22.10 |
| **Descrizione** | 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 87.01 |
| **Unità** | chiếc |
| **Generato il** | 02/11/2026 14:52:38 |
| **Versione dei dati** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Stato della verifica** | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata. |
| **Link** | https://mail.vietnamtariff.com/hs-code/87082210/ |

## Imposte applicabili nel 2026

| Regime tariffario | Valore di origine | Aliquota | Base giuridica | in vigore | Fonte |
|---|---|---|---|---|---|
| Dazio all'importazione ordinario | 22.5 | 22,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17419 |
| Preferenziale (NPF) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17419 |
| IVA | 8/10 | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17419 |
| Imposta speciale sui consumi | | Nessun dato | | | |
| Imposta ambientale | | Nessun dato | | | |
| Dazio all'esportazione | | Nessun dato | | | |
| Aliquota all'esportazione CPTPP | | Nessun dato | | | |
| Aliquota all'esportazione EVFTA | | Nessun dato | | | |
| Aliquota all'esportazione UKVFTA | | Nessun dato | | | |

## Aliquote preferenziali speciali (ALS) – 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-ID, PH, CN) | 0% (eccetto ID, PH, CN) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-BN, KH, MM, MY, PH) | 0% (eccetto BN, KH, MM, MY, PH) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tariffa consolidata BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| EVFTA | 1,8 | 1,8% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 1,8 | 1,8% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| CPTPP | 4,9; M: 7,3 | 4,9% · M: 7.3% | Tariffa consolidata BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 10 | 10% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 10 | 10% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Allegato E) | 10 | 10% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 10 | 10% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 10,3 | 10,3% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Nessun dato | Nessun dato | | S | 56/2026/NĐ-CP | Nessun dato |
| VNCU | | Nessun dato | Nessun dato | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato |
| AHKFTA | * | * non ammissibile | Tariffa consolidata BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Non ammissibile (*) |
| AIFTA | * | * non ammissibile | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Non ammissibile (*) |
| RCEP (Allegato C) | * | * non ammissibile | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non ammissibile (*) |

## Storico delle aliquote / riduzione per anno

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E16733 |
| ATIGA | 2022 | 2022 | 0 | AT!E16662 |
| ATIGA | 2023 | 2023 | 0 | AT!F16662 |
| ATIGA | 2024 | 2024 | 0 | AT!G16662 |
| ATIGA | 2025 | 2025 | 0 | AT!H16662 |
| ATIGA | 2026 | 2026 | 0 | AT!I16662 |
| ATIGA | 2027 | 2027 | 0 | AT!J16662 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E16718 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F16718 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G16718 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H16718 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I16718 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J16718 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E16719 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F16719 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G16719 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H16719 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I16719 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J16719 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F16720 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H16679 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16676 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16676 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16676 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16676 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16676 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16676 |
| VKFTA | 2022 | 2022 | 0 | VK!E16718 |
| VKFTA | 2023 | 2023 | 0 | VK!F16718 |
| VKFTA | 2024 | 2024 | 0 | VK!G16718 |
| VKFTA | 2025 | 2025 | 0 | VK!H16718 |
| VKFTA | 2026 | 2026 | 0 | VK!I16718 |
| VKFTA | 2027 | 2027 | 0 | VK!J16718 |
| VCFTA | 2022 | 2022 | 5 | VC!D16778 |
| VCFTA | 2023 | 2023 | 3 | VC!E16778 |
| VCFTA | 2024 | 2024 | 0 | VC!F16778 |
| VCFTA | 2025 | 2025 | 0 | VC!G16778 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H16778 |
| VCFTA | 2027 | 2027 | 0 | VC!I16778 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D16754 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E16754 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F16754 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G16754 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H16754 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I16754 |
| AHKFTA | 2022 | 2022 | * | AKH!D16755 |
| AHKFTA | 2023 | 2023 | * | AKH!E16755 |
| AHKFTA | 2024 | 2024 | * | AKH!F16755 |
| AHKFTA | 2025 | 2025 | * | AKH!G16755 |
| AHKFTA | 2026 | 2026 | * | AKH!H16755 |
| AHKFTA | 2027 | 2027 | * | AKH!I16755 |
| EVFTA | 2022 | 2022 | 9,3 | EV-NK!D16775 |
| EVFTA | 2023 | 2023 | 7,5 | EV-NK!E16775 |
| EVFTA | 2024 | 2024 | 5,6 | EV-NK!F16775 |
| EVFTA | 2025 | 2025 | 3,7 | EV-NK!G16775 |
| EVFTA | 2026 | 2026 | 1,8 | EV-NK!H16775 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I16775 |
| UKVFTA | 2022 | 2022 | 9,3 | UKV!D16774 |
| UKVFTA | 2023 | 2023 | 7,5 | UKV!E16774 |
| UKVFTA | 2024 | 2024 | 5,6 | UKV!F16774 |
| UKVFTA | 2025 | 2025 | 3,7 | UKV!G16774 |
| UKVFTA | 2026 | 2026 | 1,8 | UKV!H16774 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I16774 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 17,1 | CPTPP!D16759 |
| CPTPP | (II) | 2022 (DERIVED) | 14,7 | CPTPP!E16759 |
| CPTPP | (III) | 2023 (DERIVED) | 12,2 | CPTPP!F16759 |
| CPTPP | (IV) | 2024 (DERIVED) | 9,8 | CPTPP!G16759 |
| CPTPP | (V) | 2025 (DERIVED) | 7,3 | CPTPP!H16759 |
| CPTPP | (VI) | 2026 (DERIVED) | 4,9 | CPTPP!I16759 |
| CPTPP | (VII) | 2027 (DERIVED) | 2,4 | CPTPP!J16759 |
| RCEP A | 2022 | 2022 | 14 | RCEPT-A!D16745 |
| RCEP A | 2023 | 2023 | 13 | RCEPT-A!E16745 |
| RCEP A | 2024 | 2024 | 12 | RCEPT-A!F16745 |
| RCEP A | 2025 | 2025 | 11 | RCEPT-A!G16745 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H16745 |
| RCEP A | 2027 | 2027 | 9 | RCEPT-A!I16745 |
| RCEP B | 2022 | 2022 | 14 | B!D16745 |
| RCEP B | 2023 | 2023 | 13 | B!E16745 |
| RCEP B | 2024 | 2024 | 12 | B!F16745 |
| RCEP B | 2025 | 2025 | 11 | B!G16745 |
| RCEP B | 2026 | 2026 | 10 | B!H16745 |
| RCEP B | 2027 | 2027 | 9 | B!I16745 |
| RCEP C | 2022 | 2022 | * | C!D16743 |
| RCEP C | 2023 | 2023 | * | C!E16743 |
| RCEP C | 2024 | 2024 | * | C!F16743 |
| RCEP C | 2025 | 2025 | * | C!G16743 |
| RCEP C | 2026 | 2026 | * | C!H16743 |
| RCEP C | 2027 | 2027 | * | C!I16743 |
| RCEP D | 2022 | 2022 | 14,1 | D!D16742 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 13,1 | D!E16742 |
| RCEP D | 2024 | 2024 | 12,2 | D!F16742 |
| RCEP D | 2025 | 2025 | 11,3 | D!G16742 |
| RCEP D | 2026 | 2026 | 10,3 | D!H16742 |
| RCEP D | 2027 | 2027 | 9,4 | D!I16742 |
| RCEP E | 2022 | 2022 | 14 | E!D16746 |
| RCEP E | 2023 | 2023 | 13 | E!E16746 |
| RCEP E | 2024 | 2024 | 12 | E!F16746 |
| RCEP E | 2025 | 2025 | 11 | E!G16746 |
| RCEP E | 2026 | 2026 | 10 | E!H16746 |
| RCEP E | 2027 | 2027 | 9 | E!I16746 |
| RCEP F | 2022 | 2022 | 14 | F!D16745 |
| RCEP F | 2023 | 2023 | 13 | F!E16745 |
| RCEP F | 2024 | 2024 | 12 | F!F16745 |
| RCEP F | 2025 | 2025 | 11 | F!G16745 |
| RCEP F | 2026 | 2026 | 10 | F!H16745 |
| RCEP F | 2027 | 2027 | 9 | F!I16745 |
| VIFTA | 2024 | 2024 | 10 | VI!F15688 |
| VIFTA | 2025 | 2025 | 5 | VI!G15688 |
| VIFTA | 2026 | 2026 | 0 | VI!H15688 |
| VIFTA | 2027 | 2027 | 0 | VI!I15688 |

## Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Atto citato nella fonte; validità non verificata |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "4,9; M: 7,3" has a general 4,9% and an "M:" 7.3% 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. | Non verificato – controllo necessario |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "4,9; M: 7,3", the FTA schedule for period (VI) shows "4,9". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | Non verificato – controllo necessario |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8708.22 has 3 lines; 8708.22.10 is distinguished from its siblings by: For vehicles of heading 87.01. | 8708.22.20 For vehicles of heading 87.03; 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. | Non verificato – controllo necessario |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 8708.22.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8708.22.10 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | Non verificato – controllo necessario |
| 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. | Non verificato – controllo necessario |
| 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). | Non verificato – controllo necessario |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8708.22.10. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non verificato – controllo necessario |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 15% for 8708.22.10 was checked against BT2026 (cell BT2026!N17419), 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. | Verificato rispetto al file tariffario di origine |

## Politica della voce

| Politica della voce |
|---|
| Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT) |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.