Vietnam Tariff Intelligence

HS 8708.22.20 detail

HS code	8708.22.20
Description	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
Unit	chiếc
Generated	11/11/2026 18:02:52
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://mail.vietnamtariff.com/hs-code/87082220/

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!K17420
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17420
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17420
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
ACFTA	0 (-ID, PH, CN)	0% (except ID, PH, CN)	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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
VIFTA	6	6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	15	15%	Consolidated BT2026	2026	VK	125/2022/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
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 (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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

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	RCEP (Annex A) 15%, RCEP (Annex B) 15%, RCEP (Annex 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.	Not verified – check required
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.	Not verified – check required
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.	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	8708.22.20 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).	Not verified – check required

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.	Not verified – check required
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.	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.