Vietnam Tariff Intelligence

HS 8708.70.15 detail

HS code	8708.70.15
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Road wheels and parts and accessories thereof: / - - Hub-caps: / - - - For vehicles of heading 87.01
Unit	chiếc
Generated	11/11/2026 19:07:26
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/87087015/

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!K17487
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17487
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17487
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, LA, MY, PH)	0% (except KH, LA, MY, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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	4,9; M: 7,3	4.9% · M: 7.3%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	11,3	11.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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	28	28%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E16801
ATIGA	2022	2022	0	AT!E16730
ATIGA	2023	2023	0	AT!F16730
ATIGA	2024	2024	0	AT!G16730
ATIGA	2025	2025	0	AT!H16730
ATIGA	2026	2026	0	AT!I16730
ATIGA	2027	2027	0	AT!J16730
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E16786
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16786
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16786

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16786
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16786
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16786
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16787
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16787
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16787
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16787
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16787
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16787
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16788
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16747
AIFTA	30/12/2022	2022	*	AI!F16744
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16744
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16744
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16744
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16744
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16744
VKFTA	2022	2022	0	VK!E16786
VKFTA	2023	2023	0	VK!F16786
VKFTA	2024	2024	0	VK!G16786
VKFTA	2025	2025	0	VK!H16786
VKFTA	2026	2026	0	VK!I16786
VKFTA	2027	2027	0	VK!J16786
VCFTA	2022	2022	28	VC!D16852
VCFTA	2023	2023	28	VC!E16852
VCFTA	2024	2024	28	VC!F16852

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	28	VC!G16852
VCFTA	2026	2026	28	VC!H16852
VCFTA	2027	2027	28	VC!I16852
VN-EAEU	2022	2022	*	EAV!D16828
VN-EAEU	2023	2023	*	EAV!E16828
VN-EAEU	2024	2024	*	EAV!F16828
VN-EAEU	2025	2025	*	EAV!G16828
VN-EAEU	2026	2026	*	EAV!H16828
VN-EAEU	2027	2027	*	EAV!I16828
AHKFTA	2022	2022	15	AKH!D16823
AHKFTA	2023	2023	15	AKH!E16823
AHKFTA	2024	2024	15	AKH!F16823
AHKFTA	2025	2025	15	AKH!G16823
AHKFTA	2026	2026	15	AKH!H16823
AHKFTA	2027	2027	15	AKH!I16823
EVFTA	2022	2022	9,3	EV-NK!D16843
EVFTA	2023	2023	7,5	EV-NK!E16843
EVFTA	2024	2024	5,6	EV-NK!F16843
EVFTA	2025	2025	3,7	EV-NK!G16843
EVFTA	2026	2026	1,8	EV-NK!H16843
EVFTA	2027	2027	0	EV-NK!I16843
UKVFTA	2022	2022	9,3	UKV!D16842
UKVFTA	2023	2023	7,5	UKV!E16842
UKVFTA	2024	2024	5,6	UKV!F16842
UKVFTA	2025	2025	3,7	UKV!G16842
UKVFTA	2026	2026	1,8	UKV!H16842

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16842
CPTPP	(I)	2021 (DERIVED)	17,1	CPTPP!D16878
CPTPP	(II)	2022 (DERIVED)	14,7	CPTPP!E16878
CPTPP	(III)	2023 (DERIVED)	12,2	CPTPP!F16878
CPTPP	(IV)	2024 (DERIVED)	9,8	CPTPP!G16878
CPTPP	(V)	2025 (DERIVED)	7,3	CPTPP!H16878
CPTPP	(VI)	2026 (DERIVED)	4,9	CPTPP!I16878
CPTPP	(VII)	2027 (DERIVED)	2,4	CPTPP!J16878
RCEP A	2022	2022	14	RCEPT-A!D16813
RCEP A	2023	2023	13	RCEPT-A!E16813
RCEP A	2024	2024	12	RCEPT-A!F16813
RCEP A	2025	2025	11	RCEPT-A!G16813
RCEP A	2026	2026	10	RCEPT-A!H16813
RCEP A	2027	2027	9	RCEPT-A!I16813
RCEP B	2022	2022	14	B!D16813
RCEP B	2023	2023	13	B!E16813
RCEP B	2024	2024	12	B!F16813
RCEP B	2025	2025	11	B!G16813
RCEP B	2026	2026	10	B!H16813
RCEP B	2027	2027	9	B!I16813
RCEP C	2022	2022	14,3	C!D16811
RCEP C	2023	2023	13,5	C!E16811
RCEP C	2024	2024	12,8	C!F16811
RCEP C	2025	2025	12	C!G16811
RCEP C	2026	2026	11,3	C!H16811
RCEP C	2027	2027	10,5	C!I16811

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D16810
RCEP D	2023	2023	15	D!E16810
RCEP D	2024	2024	15	D!F16810
RCEP D	2025	2025	15	D!G16810
RCEP D	2026	2026	15	D!H16810
RCEP D	2027	2027	15	D!I16810
RCEP E	2022	2022	15	E!D16814
RCEP E	2023	2023	15	E!E16814
RCEP E	2024	2024	15	E!F16814
RCEP E	2025	2025	15	E!G16814
RCEP E	2026	2026	15	E!H16814
RCEP E	2027	2027	15	E!I16814
RCEP F	2022	2022	14	F!D16813
RCEP F	2023	2023	13	F!E16813
RCEP F	2024	2024	12	F!F16813
RCEP F	2025	2025	11	F!G16813
RCEP F	2026	2026	10	F!H16813
RCEP F	2027	2027	9	F!I16813
VIFTA	2024	2024	13,5	VI!F15764
VIFTA	2025	2025	12	VI!G15764
VIFTA	2026	2026	10.5	VI!H15764
VIFTA	2027	2027	9	VI!I15764

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 "4,9; 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.	Not verified – check required
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.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 15%, RCEP (Annex D) 15%, RCEP (Annex E) 15%, VCFTA 28%: 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 8708.70 has 18 lines; 8708.70.15 is distinguished from its siblings by: 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; 8708.70.22 For vehicles of heading 87.03	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

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8708.70.15. 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 8708.70.15 was checked against BT2026 (cell BT2026!N17487), 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.