Vietnam Tariff Intelligence

HS 8708.70.95 detail

HS code	8708.70.95
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Road wheels and parts and accessories thereof: / - - Other: / - - - For vehicles of heading 87.01
Unit	chiếc
Generated	10/11/2026 19:33:30
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/87087095/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17505
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N17505
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17505
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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	4,5; M: 6,8	4.5% · M: 6.8%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	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
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!E16819
ATIGA	2022	2022	0	AT!E16748
ATIGA	2023	2023	0	AT!F16748
ATIGA	2024	2024	0	AT!G16748
ATIGA	2025	2025	0	AT!H16748
ATIGA	2026	2026	0	AT!I16748
ATIGA	2027	2027	0	AT!J16748
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E16804
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16804
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16804

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16804
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16804
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16804
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16805
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16805
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16805
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16805
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16805
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16805
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16806
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16765
AIFTA	30/12/2022	2022	*	AI!F16762
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16762
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16762
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16762
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16762
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16762
VKFTA	2022	2022	0	VK!E16804
VKFTA	2023	2023	0	VK!F16804
VKFTA	2024	2024	0	VK!G16804
VKFTA	2025	2025	0	VK!H16804
VKFTA	2026	2026	0	VK!I16804
VKFTA	2027	2027	0	VK!J16804
VCFTA	2022	2022	5	VC!D16870
VCFTA	2023	2023	2	VC!E16870
VCFTA	2024	2024	0	VC!F16870

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16870
VCFTA	2026	2026	0	VC!H16870
VCFTA	2027	2027	0	VC!I16870
VN-EAEU	2022	2022	*	EAV!D16846
VN-EAEU	2023	2023	*	EAV!E16846
VN-EAEU	2024	2024	*	EAV!F16846
VN-EAEU	2025	2025	*	EAV!G16846
VN-EAEU	2026	2026	*	EAV!H16846
VN-EAEU	2027	2027	*	EAV!I16846
AHKFTA	2022	2022	25	AKH!D16841
AHKFTA	2023	2023	25	AKH!E16841
AHKFTA	2024	2024	25	AKH!F16841
AHKFTA	2025	2025	25	AKH!G16841
AHKFTA	2026	2026	25	AKH!H16841
AHKFTA	2027	2027	25	AKH!I16841
EVFTA	2022	2022	15,6	EV-NK!D16861
EVFTA	2023	2023	12,5	EV-NK!E16861
EVFTA	2024	2024	9,3	EV-NK!F16861
EVFTA	2025	2025	6,2	EV-NK!G16861
EVFTA	2026	2026	3,1	EV-NK!H16861
EVFTA	2027	2027	0	EV-NK!I16861
UKVFTA	2022	2022	15,6	UKV!D16860
UKVFTA	2023	2023	12,5	UKV!E16860
UKVFTA	2024	2024	9,3	UKV!F16860
UKVFTA	2025	2025	6,2	UKV!G16860
UKVFTA	2026	2026	3,1	UKV!H16860

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16860
CPTPP	(I)	2021 (DERIVED)	15,9	CPTPP!D16910
CPTPP	(II)	2022 (DERIVED)	13,6	CPTPP!E16910
CPTPP	(III)	2023 (DERIVED)	11,3	CPTPP!F16910
CPTPP	(IV)	2024 (DERIVED)	9	CPTPP!G16910
CPTPP	(V)	2025 (DERIVED)	6,8	CPTPP!H16910
CPTPP	(VI)	2026 (DERIVED)	4,5	CPTPP!I16910
CPTPP	(VII)	2027 (DERIVED)	2,2	CPTPP!J16910
RCEP A	2022	2022	23,3	RCEPT-A!D16831
RCEP A	2023	2023	21,7	RCEPT-A!E16831
RCEP A	2024	2024	20	RCEPT-A!F16831
RCEP A	2025	2025	18,3	RCEPT-A!G16831
RCEP A	2026	2026	16,7	RCEPT-A!H16831
RCEP A	2027	2027	15	RCEPT-A!I16831
RCEP B	2022	2022	23,3	B!D16831
RCEP B	2023	2023	21,7	B!E16831
RCEP B	2024	2024	20	B!F16831
RCEP B	2025	2025	18,3	B!G16831
RCEP B	2026	2026	16,7	B!H16831
RCEP B	2027	2027	15	B!I16831
RCEP C	2022	2022	25	C!D16829
RCEP C	2023	2023	25	C!E16829
RCEP C	2024	2024	25	C!F16829
RCEP C	2025	2025	25	C!G16829
RCEP C	2026	2026	25	C!H16829
RCEP C	2027	2027	25	C!I16829

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D16828
RCEP D	2023	2023	25	D!E16828
RCEP D	2024	2024	25	D!F16828
RCEP D	2025	2025	25	D!G16828
RCEP D	2026	2026	25	D!H16828
RCEP D	2027	2027	25	D!I16828
RCEP E	2022	2022	25	E!D16832
RCEP E	2023	2023	25	E!E16832
RCEP E	2024	2024	25	E!F16832
RCEP E	2025	2025	25	E!G16832
RCEP E	2026	2026	25	E!H16832
RCEP E	2027	2027	25	E!I16832
RCEP F	2022	2022	23,3	F!D16831
RCEP F	2023	2023	21,7	F!E16831
RCEP F	2024	2024	20	F!F16831
RCEP F	2025	2025	18,3	F!G16831
RCEP F	2026	2026	16,7	F!H16831
RCEP F	2027	2027	15	F!I16831
VIFTA	2024	2024	21,4	VI!F15782
VIFTA	2025	2025	17.9	VI!G15782
VIFTA	2026	2026	14.3	VI!H15782
VIFTA	2027	2027	10.7	VI!I15782

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 "4,5; M: 6,8" has a general 4.5% and an "M:" 6.8% 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 "4,5; M: 6,8", the FTA schedule for period (VI) shows "4,5".		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 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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; 8708.70.95 is distinguished from its siblings by: For vehicles of heading 87.01.	8708.70.15 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	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 8708.70.95. 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 25% for 8708.70.95 was checked against BT2026 (cell BT2026!N17505), 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.