Vietnam Tariff Intelligence

HS 8714.92.90 detail

HS code	8714.92.90
Description	Parts and accessories of vehicles of headings 87.11 to 87.13 / - Other: / - - Wheel rims and spokes: / - - - Other
Unit	kg/chiếc
Generated	03/11/2026 06:58:42
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/87149290/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60	60%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17681
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N17681
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17681
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
EVFTA	5	5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5	5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
ACFTA	13 (-BN, ID, PH)	13% (except BN, ID, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	40	40%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	40	40%	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	45	45%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	45	45%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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 (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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)		13	AC!E17001
ATIGA	2022	2022	0	AT!E16930
ATIGA	2023	2023	0	AT!F16930
ATIGA	2024	2024	0	AT!G16930
ATIGA	2025	2025	0	AT!H16930
ATIGA	2026	2026	0	AT!I16930
ATIGA	2027	2027	0	AT!J16930
AJCEP	30/12/2022 - 31/3/2023	2022	45	AJ!E16986
AJCEP	01/4/2023 - 31/3/2024	2023	45	AJ!F16986
AJCEP	01/4/2024 - 31/3/2025	2024	45	AJ!G16986
AJCEP	01/4/2025 - 31/3/2026	2025	45	AJ!H16986

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	45	AJ!I16986
AJCEP	01/4/2027 - 31/3/2028	2027	45	AJ!J16986
VJEPA	30/12/2022 - 31/3/2023	2022	45	VJ!E16987
VJEPA	01/4/2023 - 31/3/2024	2023	45	VJ!F16987
VJEPA	01/4/2024 - 31/3/2025	2024	45	VJ!G16987
VJEPA	01/4/2025 - 31/3/2026	2025	45	VJ!H16987
VJEPA	01/4/2026 - 31/3/2027	2026	45	VJ!I16987
VJEPA	01/4/2027 - 31/3/2028	2027	45	VJ!J16987
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F16992
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16947
AIFTA	30/12/2022	2022	*	AI!F16944
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16944
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16944
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16944
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16944
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16944
VKFTA	2022	2022	40	VK!E16990
VKFTA	2023	2023	40	VK!F16990
VKFTA	2024	2024	40	VK!G16990
VKFTA	2025	2025	40	VK!H16990
VKFTA	2026	2026	40	VK!I16990
VKFTA	2027	2027	40	VK!J16990
VCFTA	2022	2022	*	VC!D17052
VCFTA	2023	2023	*	VC!E17052
VCFTA	2024	2024	*	VC!F17052
VCFTA	2025	2025	*	VC!G17052

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H17052
VCFTA	2027	2027	*	VC!I17052
VN-EAEU	2022	2022	*	EAV!D17028
VN-EAEU	2023	2023	*	EAV!E17028
VN-EAEU	2024	2024	*	EAV!F17028
VN-EAEU	2025	2025	*	EAV!G17028
VN-EAEU	2026	2026	*	EAV!H17028
VN-EAEU	2027	2027	*	EAV!I17028
AHKFTA	2022	2022	*	AKH!D17023
AHKFTA	2023	2023	*	AKH!E17023
AHKFTA	2024	2024	*	AKH!F17023
AHKFTA	2025	2025	*	AKH!G17023
AHKFTA	2026	2026	*	AKH!H17023
AHKFTA	2027	2027	*	AKH!I17023
EVFTA	2022	2022	25	EV-NK!D17053
EVFTA	2023	2023	20	EV-NK!E17053
EVFTA	2024	2024	15	EV-NK!F17053
EVFTA	2025	2025	10	EV-NK!G17053
EVFTA	2026	2026	5	EV-NK!H17053
EVFTA	2027	2027	0	EV-NK!I17053
UKVFTA	2022	2022	25	UKV!D17052
UKVFTA	2023	2023	20	UKV!E17052
UKVFTA	2024	2024	15	UKV!F17052
UKVFTA	2025	2025	10	UKV!G17052
UKVFTA	2026	2026	5	UKV!H17052
UKVFTA	2027	2027	0	UKV!I17052

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	20	CPTPP!D17146
CPTPP	(II)	2022 (DERIVED)	15	CPTPP!E17146
CPTPP	(III)	2023 (DERIVED)	10	CPTPP!F17146
CPTPP	(IV)	2024 (DERIVED)	5	CPTPP!G17146
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17146
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17146
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17146
RCEP A	2022	2022	40	RCEPT-A!D17015
RCEP A	2023	2023	40	RCEPT-A!E17015
RCEP A	2024	2024	40	RCEPT-A!F17015
RCEP A	2025	2025	40	RCEPT-A!G17015
RCEP A	2026	2026	40	RCEPT-A!H17015
RCEP A	2027	2027	40	RCEPT-A!I17015
RCEP B	2022	2022	40	B!D17015
RCEP B	2023	2023	40	B!E17015
RCEP B	2024	2024	40	B!F17015
RCEP B	2025	2025	40	B!G17015
RCEP B	2026	2026	40	B!H17015
RCEP B	2027	2027	40	B!I17015
RCEP C	2022	2022	40	C!D17013
RCEP C	2023	2023	40	C!E17013
RCEP C	2024	2024	40	C!F17013
RCEP C	2025	2025	40	C!G17013
RCEP C	2026	2026	40	C!H17013
RCEP C	2027	2027	40	C!I17013
RCEP D	2022	2022	40	D!D17012

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	40	D!E17012
RCEP D	2024	2024	40	D!F17012
RCEP D	2025	2025	40	D!G17012
RCEP D	2026	2026	40	D!H17012
RCEP D	2027	2027	40	D!I17012
RCEP E	2022	2022	40	E!D17016
RCEP E	2023	2023	40	E!E17016
RCEP E	2024	2024	40	E!F17016
RCEP E	2025	2025	40	E!G17016
RCEP E	2026	2026	40	E!H17016
RCEP E	2027	2027	40	E!I17016
RCEP F	2022	2022	40	F!D17015
RCEP F	2023	2023	40	F!E17015
RCEP F	2024	2024	40	F!F17015
RCEP F	2025	2025	40	F!G17015
RCEP F	2026	2026	40	F!H17015
RCEP F	2027	2027	40	F!I17015
VIFTA	2024	2024	*	VI!F15958
VIFTA	2025	2025	*	VI!G15958
VIFTA	2026	2026	*	VI!H15958
VIFTA	2027	2027	*	VI!I15958

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Phương tiện QSD cấp NK (08/2023/TT-BCT - PL1.II)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AKFTA 40%, RCEP (Annex A) 40%, RCEP (Annex B) 40%, RCEP (Annex C) 40%, RCEP (Annex D) 40%, RCEP (Annex E) 40%, RCEP (Annex F) 40%, VKFTA 40%, AJCEP 45%, VJEPA 45%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		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 8714.92 has 2 lines; 8714.92.90 is distinguished from its siblings by: Other.	8714.92.10 For bicycles of subheading 8712.00.20	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 8714.92.90. 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 40% for 8714.92.90 was checked against BT2026 (cell BT2026!N17681), 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
Phương tiện QSD cấp NK (08/2023/TT-BCT - PL1.II)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.