Vietnam Tariff Intelligence

HS 8708.22.10 detail

HS code	8708.22.10
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 87.01
Unit	chiếc
Generated	05/11/2026 18:33:23
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/87082210/

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!K17419
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17419
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17419
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, CN)	0% (except ID, PH, CN)	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(-BN, KH, MM, MY, PH)	0% (except BN, KH, MM, 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-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex E)	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 D)	10,3	10.3%	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
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 (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!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

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16718
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

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16778
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

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16774
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

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	14,1	D!D16742
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

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
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.	Not verified – check required
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.	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 8708.22.10. 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 8708.22.10 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.	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.