Vietnam Tariff Intelligence

HS 8708.29.20 detail

HS code	8708.29.20
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories of bodies (including cabs): / - - Other: / - - - Parts of safety seat belts
Unit	chiếc
Generated	12/11/2026 07:30:13
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/87082920/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17430
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17430
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17430
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
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
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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	3,6; M: 5,4	3.6% · M: 5.4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	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 F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	20	20%	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
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 (*)
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!E16744
ATIGA	2022	2022	0	AT!E16673
ATIGA	2023	2023	0	AT!F16673
ATIGA	2024	2024	0	AT!G16673
ATIGA	2025	2025	0	AT!H16673
ATIGA	2026	2026	0	AT!I16673
ATIGA	2027	2027	0	AT!J16673
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16729
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16729
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16729

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16729
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16729
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16729
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16730
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16730
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16730
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16730
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16730
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16730
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F16731
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16690
AIFTA	30/12/2022	2022	*	AI!F16687
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16687
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16687
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16687
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16687
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16687
VKFTA	2022	2022	20	VK!E16729
VKFTA	2023	2023	20	VK!F16729
VKFTA	2024	2024	20	VK!G16729
VKFTA	2025	2025	20	VK!H16729
VKFTA	2026	2026	20	VK!I16729
VKFTA	2027	2027	20	VK!J16729
VCFTA	2022	2022	4	VC!D16795
VCFTA	2023	2023	2	VC!E16795
VCFTA	2024	2024	0	VC!F16795

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16795
VCFTA	2026	2026	0	VC!H16795
VCFTA	2027	2027	0	VC!I16795
VN-EAEU	2022	2022	0	EAV!D16771
VN-EAEU	2023	2023	0	EAV!E16771
VN-EAEU	2024	2024	0	EAV!F16771
VN-EAEU	2025	2025	0	EAV!G16771
VN-EAEU	2026	2026	0	EAV!H16771
VN-EAEU	2027	2027	0	EAV!I16771
AHKFTA	2022	2022	*	AKH!D16766
AHKFTA	2023	2023	*	AKH!E16766
AHKFTA	2024	2024	*	AKH!F16766
AHKFTA	2025	2025	*	AKH!G16766
AHKFTA	2026	2026	*	AKH!H16766
AHKFTA	2027	2027	*	AKH!I16766
EVFTA	2022	2022	12,5	EV-NK!D16786
EVFTA	2023	2023	10	EV-NK!E16786
EVFTA	2024	2024	7,5	EV-NK!F16786
EVFTA	2025	2025	5	EV-NK!G16786
EVFTA	2026	2026	2,5	EV-NK!H16786
EVFTA	2027	2027	0	EV-NK!I16786
UKVFTA	2022	2022	12,5	UKV!D16785
UKVFTA	2023	2023	10	UKV!E16785
UKVFTA	2024	2024	7,5	UKV!F16785
UKVFTA	2025	2025	5	UKV!G16785
UKVFTA	2026	2026	2,5	UKV!H16785

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16785
CPTPP	(I)	2021 (DERIVED)	12,7	CPTPP!D16785
CPTPP	(II)	2022 (DERIVED)	10,9	CPTPP!E16785
CPTPP	(III)	2023 (DERIVED)	9	CPTPP!F16785
CPTPP	(IV)	2024 (DERIVED)	7,2	CPTPP!G16785
CPTPP	(V)	2025 (DERIVED)	5,4	CPTPP!H16785
CPTPP	(VI)	2026 (DERIVED)	3,6	CPTPP!I16785
CPTPP	(VII)	2027 (DERIVED)	1,8	CPTPP!J16785
RCEP A	2022	2022	20	RCEPT-A!D16756
RCEP A	2023	2023	20	RCEPT-A!E16756
RCEP A	2024	2024	20	RCEPT-A!F16756
RCEP A	2025	2025	20	RCEPT-A!G16756
RCEP A	2026	2026	20	RCEPT-A!H16756
RCEP A	2027	2027	20	RCEPT-A!I16756
RCEP B	2022	2022	20	B!D16756
RCEP B	2023	2023	20	B!E16756
RCEP B	2024	2024	20	B!F16756
RCEP B	2025	2025	20	B!G16756
RCEP B	2026	2026	20	B!H16756
RCEP B	2027	2027	20	B!I16756
RCEP C	2022	2022	*	C!D16754
RCEP C	2023	2023	*	C!E16754
RCEP C	2024	2024	*	C!F16754
RCEP C	2025	2025	*	C!G16754
RCEP C	2026	2026	*	C!H16754
RCEP C	2027	2027	*	C!I16754

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D16753
RCEP D	2023	2023	20	D!E16753
RCEP D	2024	2024	20	D!F16753
RCEP D	2025	2025	20	D!G16753
RCEP D	2026	2026	20	D!H16753
RCEP D	2027	2027	20	D!I16753
RCEP E	2022	2022	20	E!D16757
RCEP E	2023	2023	20	E!E16757
RCEP E	2024	2024	20	E!F16757
RCEP E	2025	2025	20	E!G16757
RCEP E	2026	2026	20	E!H16757
RCEP E	2027	2027	20	E!I16757
RCEP F	2022	2022	20	F!D16756
RCEP F	2023	2023	20	F!E16756
RCEP F	2024	2024	20	F!F16756
RCEP F	2025	2025	20	F!G16756
RCEP F	2026	2026	20	F!H16756
RCEP F	2027	2027	20	F!I16756
VIFTA	2024	2024	16	VI!F15707
VIFTA	2025	2025	12	VI!G15707
VIFTA	2026	2026	8	VI!H15707
VIFTA	2027	2027	4	VI!I15707

Advisory & warnings

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

FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "3,6; M: 5,4" has a general 3.6% and an "M:" 5.4% 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 "3,6; M: 5,4", the FTA schedule for period (VI) shows "3,6".		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) 20%, RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, VKFTA 20%, AKFTA 24%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 8708.29 has 15 lines; 8708.29.20 is distinguished from its siblings by: Parts of safety seat belts.	8708.29.11 For vehicles of heading 87.01; 8708.29.15 Door armrests for vehicles of heading 87.03; 8708.29.16 Other, for vehicles of heading 87.03; 8708.29.17 For vehicles of subheading 8704.10; 8708.29.18 For vehicles of heading 87.02 or other vehicles of heading 87.04; 8708.29.19 Other	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
HS-005	BLUE	Chapter 98 equivalent exists	8708.29.20 corresponds to Chapter 98 code 9849.34.18 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Bộ phận của dây đai an toàn	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 8708.29.20. 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 20% for 8708.29.20 was checked against BT2026 (cell BT2026!N17430), 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

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.