Vietnam Tariff Intelligence

HS 8708.29.99 detail

HS code	8708.29.99
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories of bodies (including cabs): / - - Other: / - - - Other: / - - - - Other
Unit	chiếc
Generated	07/11/2026 17:42:27
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/87082999/

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!K17441
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17441
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17441
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/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
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
AJCEP	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VIFTA	6	6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	10	10%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
CPTPP	0/1,8; M: 0/2,7	0/1,8; M: 0/2,7	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Needs interpretation
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!E16755
ATIGA	2022	2022	0	AT!E16684
ATIGA	2023	2023	0	AT!F16684
ATIGA	2024	2024	0	AT!G16684
ATIGA	2025	2025	0	AT!H16684
ATIGA	2026	2026	0	AT!I16684
ATIGA	2027	2027	0	AT!J16684
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16740
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F16740
AJCEP	01/4/2024 - 31/3/2025	2024	3	AJ!G16740

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	3	AJ!H16740
AJCEP	01/4/2026 - 31/3/2027	2026	3	AJ!I16740
AJCEP	01/4/2027 - 31/3/2028	2027	3	AJ!J16740
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E16741
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F16741
VJEPA	01/4/2024 - 31/3/2025	2024	3	VJ!G16741
VJEPA	01/4/2025 - 31/3/2026	2025	3	VJ!H16741
VJEPA	01/4/2026 - 31/3/2027	2026	3	VJ!I16741
VJEPA	01/4/2027 - 31/3/2028	2027	3	VJ!J16741
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F16742
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16701
AIFTA	30/12/2022	2022	*	AI!F16698
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16698
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16698
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16698
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16698
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16698
VKFTA	2022	2022	3	VK!E16740
VKFTA	2023	2023	1,5	VK!F16740
VKFTA	2024	2024	0	VK!G16740
VKFTA	2025	2025	0	VK!H16740
VKFTA	2026	2026	0	VK!I16740
VKFTA	2027	2027	0	VK!J16740
VCFTA	2022	2022	10	VC!D16806
VCFTA	2023	2023	10	VC!E16806
VCFTA	2024	2024	10	VC!F16806

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	10	VC!G16806
VCFTA	2026	2026	10	VC!H16806
VCFTA	2027	2027	10	VC!I16806
VN-EAEU	2022	2022	0	EAV!D16782
VN-EAEU	2023	2023	0	EAV!E16782
VN-EAEU	2024	2024	0	EAV!F16782
VN-EAEU	2025	2025	0	EAV!G16782
VN-EAEU	2026	2026	0	EAV!H16782
VN-EAEU	2027	2027	0	EAV!I16782
AHKFTA	2022	2022	*	AKH!D16777
AHKFTA	2023	2023	*	AKH!E16777
AHKFTA	2024	2024	*	AKH!F16777
AHKFTA	2025	2025	*	AKH!G16777
AHKFTA	2026	2026	*	AKH!H16777
AHKFTA	2027	2027	*	AKH!I16777
EVFTA	2022	2022	9,3	EV-NK!D16797
EVFTA	2023	2023	7,5	EV-NK!E16797
EVFTA	2024	2024	5,6	EV-NK!F16797
EVFTA	2025	2025	3,7	EV-NK!G16797
EVFTA	2026	2026	1,8	EV-NK!H16797
EVFTA	2027	2027	0	EV-NK!I16797
UKVFTA	2022	2022	9,3	UKV!D16796
UKVFTA	2023	2023	7,5	UKV!E16796
UKVFTA	2024	2024	5,6	UKV!F16796
UKVFTA	2025	2025	3,7	UKV!G16796
UKVFTA	2026	2026	1,8	UKV!H16796

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16796
CPTPP	(I)	2021 (DERIVED)		CPTPP!16802
CPTPP	(II)	2022 (DERIVED)		CPTPP!16802
CPTPP	(III)	2023 (DERIVED)		CPTPP!16802
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16802
CPTPP	(V)	2025 (DERIVED)		CPTPP!16802
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16802
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16802
RCEP A	2022	2022	15	RCEPT-A!D16767
RCEP A	2023	2023	15	RCEPT-A!E16767
RCEP A	2024	2024	15	RCEPT-A!F16767
RCEP A	2025	2025	15	RCEPT-A!G16767
RCEP A	2026	2026	15	RCEPT-A!H16767
RCEP A	2027	2027	15	RCEPT-A!I16767
RCEP B	2022	2022	15	B!D16767
RCEP B	2023	2023	15	B!E16767
RCEP B	2024	2024	15	B!F16767
RCEP B	2025	2025	15	B!G16767
RCEP B	2026	2026	15	B!H16767
RCEP B	2027	2027	15	B!I16767
RCEP C	2022	2022	*	C!D16765
RCEP C	2023	2023	*	C!E16765
RCEP C	2024	2024	*	C!F16765
RCEP C	2025	2025	*	C!G16765
RCEP C	2026	2026	*	C!H16765
RCEP C	2027	2027	*	C!I16765

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D16764
RCEP D	2023	2023	15	D!E16764
RCEP D	2024	2024	15	D!F16764
RCEP D	2025	2025	15	D!G16764
RCEP D	2026	2026	15	D!H16764
RCEP D	2027	2027	15	D!I16764
RCEP E	2022	2022	15	E!D16768
RCEP E	2023	2023	15	E!E16768
RCEP E	2024	2024	15	E!F16768
RCEP E	2025	2025	15	E!G16768
RCEP E	2026	2026	15	E!H16768
RCEP E	2027	2027	15	E!I16768
RCEP F	2022	2022	15	F!D16767
RCEP F	2023	2023	15	F!E16767
RCEP F	2024	2024	15	F!F16767
RCEP F	2025	2025	15	F!G16767
RCEP F	2026	2026	15	F!H16767
RCEP F	2027	2027	15	F!I16767
VIFTA	2024	2024	12	VI!F15718
VIFTA	2025	2025	9	VI!G15718
VIFTA	2026	2026	6	VI!H15718
VIFTA	2027	2027	3	VI!I15718

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 15%, RCEP (Annex B) 15%, RCEP (Annex D) 15%, RCEP (Annex E) 15%, RCEP (Annex F) 15%, AKFTA 24%: 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 8708.29 has 15 lines; 8708.29.99 is distinguished from its siblings by: Other.	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	8708.29.99 corresponds to Chapter 98 code 9849.34.29 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - - Loại khác	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 8708.29.99. 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 8708.29.99 was checked against BT2026 (cell BT2026!N17441), 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.