Vietnam Tariff Intelligence

# HS 8708.29.99 detail

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|---|---|
| **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 13:41:30 |
| **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/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.