Vietnam Tariff Intelligence

HS 8708.70.19 detail

HS code	8708.70.19
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Road wheels and parts and accessories thereof: / - - Hub-caps: / - - - Other
Unit	chiếc
Generated	04/11/2026 16:40:25
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/87087019/

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!K17492
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17492
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17492
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)	0% (except ID, PH)	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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
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
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
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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)	10,9	10.9%	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
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VKFTA	20	20%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
CPTPP	0/3,6; M: 0/5,4	0/3,6; M: 0/5,4	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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E16806
ATIGA	2022	2022	0	AT!E16735
ATIGA	2023	2023	0	AT!F16735
ATIGA	2024	2024	0	AT!G16735
ATIGA	2025	2025	0	AT!H16735
ATIGA	2026	2026	0	AT!I16735
ATIGA	2027	2027	0	AT!J16735
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16791
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F16791
AJCEP	01/4/2024 - 31/3/2025	2024	3	AJ!G16791

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	3	AJ!H16791
AJCEP	01/4/2026 - 31/3/2027	2026	3	AJ!I16791
AJCEP	01/4/2027 - 31/3/2028	2027	3	AJ!J16791
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E16792
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F16792
VJEPA	01/4/2024 - 31/3/2025	2024	3	VJ!G16792
VJEPA	01/4/2025 - 31/3/2026	2025	3	VJ!H16792
VJEPA	01/4/2026 - 31/3/2027	2026	3	VJ!I16792
VJEPA	01/4/2027 - 31/3/2028	2027	3	VJ!J16792
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F16793
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16752
AIFTA	30/12/2022	2022	*	AI!F16749
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16749
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16749
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16749
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16749
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16749
VKFTA	2022	2022	20	VK!E16791
VKFTA	2023	2023	20	VK!F16791
VKFTA	2024	2024	20	VK!G16791
VKFTA	2025	2025	20	VK!H16791
VKFTA	2026	2026	20	VK!I16791
VKFTA	2027	2027	20	VK!J16791
VCFTA	2022	2022	3	VC!D16857
VCFTA	2023	2023	3	VC!E16857
VCFTA	2024	2024	0	VC!F16857

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16857
VCFTA	2026	2026	0	VC!H16857
VCFTA	2027	2027	0	VC!I16857
VN-EAEU	2022	2022	0	EAV!D16833
VN-EAEU	2023	2023	0	EAV!E16833
VN-EAEU	2024	2024	0	EAV!F16833
VN-EAEU	2025	2025	0	EAV!G16833
VN-EAEU	2026	2026	0	EAV!H16833
VN-EAEU	2027	2027	0	EAV!I16833
AHKFTA	2022	2022	*	AKH!D16828
AHKFTA	2023	2023	*	AKH!E16828
AHKFTA	2024	2024	*	AKH!F16828
AHKFTA	2025	2025	*	AKH!G16828
AHKFTA	2026	2026	*	AKH!H16828
AHKFTA	2027	2027	*	AKH!I16828
EVFTA	2022	2022	12,5	EV-NK!D16848
EVFTA	2023	2023	10	EV-NK!E16848
EVFTA	2024	2024	7,5	EV-NK!F16848
EVFTA	2025	2025	5	EV-NK!G16848
EVFTA	2026	2026	2,5	EV-NK!H16848
EVFTA	2027	2027	0	EV-NK!I16848
UKVFTA	2022	2022	12,5	UKV!D16847
UKVFTA	2023	2023	10	UKV!E16847
UKVFTA	2024	2024	7,5	UKV!F16847
UKVFTA	2025	2025	5	UKV!G16847
UKVFTA	2026	2026	2,5	UKV!H16847

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16847
CPTPP	(I)	2021 (DERIVED)		CPTPP!16887
CPTPP	(II)	2022 (DERIVED)		CPTPP!16887
CPTPP	(III)	2023 (DERIVED)		CPTPP!16887
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16887
CPTPP	(V)	2025 (DERIVED)		CPTPP!16887
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16887
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16887
RCEP A	2022	2022	18	RCEPT-A!D16818
RCEP A	2023	2023	16	RCEPT-A!E16818
RCEP A	2024	2024	14	RCEPT-A!F16818
RCEP A	2025	2025	12	RCEPT-A!G16818
RCEP A	2026	2026	10	RCEPT-A!H16818
RCEP A	2027	2027	8	RCEPT-A!I16818
RCEP B	2022	2022	18	B!D16818
RCEP B	2023	2023	16	B!E16818
RCEP B	2024	2024	14	B!F16818
RCEP B	2025	2025	12	B!G16818
RCEP B	2026	2026	10	B!H16818
RCEP B	2027	2027	8	B!I16818
RCEP C	2022	2022	18	C!D16816
RCEP C	2023	2023	16	C!E16816
RCEP C	2024	2024	14	C!F16816
RCEP C	2025	2025	12	C!G16816
RCEP C	2026	2026	10	C!H16816
RCEP C	2027	2027	8	C!I16816

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D16815
RCEP D	2023	2023	16,4	D!E16815
RCEP D	2024	2024	14,5	D!F16815
RCEP D	2025	2025	12,7	D!G16815
RCEP D	2026	2026	10,9	D!H16815
RCEP D	2027	2027	9,1	D!I16815
RCEP E	2022	2022	18	E!D16819
RCEP E	2023	2023	16	E!E16819
RCEP E	2024	2024	14	E!F16819
RCEP E	2025	2025	12	E!G16819
RCEP E	2026	2026	10	E!H16819
RCEP E	2027	2027	8	E!I16819
RCEP F	2022	2022	18	F!D16818
RCEP F	2023	2023	16	F!E16818
RCEP F	2024	2024	14	F!F16818
RCEP F	2025	2025	12	F!G16818
RCEP F	2026	2026	10	F!H16818
RCEP F	2027	2027	8	F!I16818
VIFTA	2024	2024	18	VI!F15769
VIFTA	2025	2025	16	VI!G15769
VIFTA	2026	2026	14	VI!H15769
VIFTA	2027	2027	12	VI!I15769

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-013	YELLOW	FTA rate not lower than MFN	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 8708.70 has 18 lines; 8708.70.19 is distinguished from its siblings by: Other.	8708.70.15 For vehicles of heading 87.01; 8708.70.16 For vehicles of heading 87.03; 8708.70.17 For vehicles of subheading 8704.10; 8708.70.18 Other; 8708.70.21 For vehicles of heading 87.01; 8708.70.22 For vehicles of heading 87.03	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	8708.70.19 corresponds to Chapter 98 code 9849.34.74 (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 8708.70.19. 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 8708.70.19 was checked against BT2026 (cell BT2026!N17492), 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.