Vietnam Tariff Intelligence

HS 8708.70.32 detail

HS code	8708.70.32
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Road wheels and parts and accessories thereof: / - - Wheels not fitted with tyres: / - - - For vehicles of heading 87.03
Unit	chiếc
Generated	05/11/2026 14:54:49
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/87087032/

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!K17500
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17500
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17500
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
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	4,5; M: 6,8	4.5% · M: 6.8%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/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
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
VCFTA	25	25%	Consolidated BT2026	2026	VC	112/2022/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 (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E16814
ATIGA	2022	2022	0	AT!E16743
ATIGA	2023	2023	0	AT!F16743
ATIGA	2024	2024	0	AT!G16743
ATIGA	2025	2025	0	AT!H16743
ATIGA	2026	2026	0	AT!I16743
ATIGA	2027	2027	0	AT!J16743
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16799
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16799

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16799
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16799
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16799
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16799
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16800
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16800
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16800
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16800
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16800
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16800
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16801
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16760
AIFTA	30/12/2022	2022	*	AI!F16757
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16757
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16757
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16757
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16757
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16757
VKFTA	2022	2022	5	VK!E16799
VKFTA	2023	2023	5	VK!F16799
VKFTA	2024	2024	5	VK!G16799
VKFTA	2025	2025	5	VK!H16799
VKFTA	2026	2026	5	VK!I16799
VKFTA	2027	2027	5	VK!J16799
VCFTA	2022	2022	25	VC!D16865
VCFTA	2023	2023	25	VC!E16865

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	25	VC!F16865
VCFTA	2025	2025	25	VC!G16865
VCFTA	2026	2026	25	VC!H16865
VCFTA	2027	2027	25	VC!I16865
VN-EAEU	2022	2022	*	EAV!D16841
VN-EAEU	2023	2023	*	EAV!E16841
VN-EAEU	2024	2024	*	EAV!F16841
VN-EAEU	2025	2025	*	EAV!G16841
VN-EAEU	2026	2026	*	EAV!H16841
VN-EAEU	2027	2027	*	EAV!I16841
AHKFTA	2022	2022	*	AKH!D16836
AHKFTA	2023	2023	*	AKH!E16836
AHKFTA	2024	2024	*	AKH!F16836
AHKFTA	2025	2025	*	AKH!G16836
AHKFTA	2026	2026	*	AKH!H16836
AHKFTA	2027	2027	*	AKH!I16836
EVFTA	2022	2022	12,5	EV-NK!D16856
EVFTA	2023	2023	10	EV-NK!E16856
EVFTA	2024	2024	7,5	EV-NK!F16856
EVFTA	2025	2025	5	EV-NK!G16856
EVFTA	2026	2026	2,5	EV-NK!H16856
EVFTA	2027	2027	0	EV-NK!I16856
UKVFTA	2022	2022	12,5	UKV!D16855
UKVFTA	2023	2023	10	UKV!E16855
UKVFTA	2024	2024	7,5	UKV!F16855
UKVFTA	2025	2025	5	UKV!G16855

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	2,5	UKV!H16855
UKVFTA	2027	2027	0	UKV!I16855
CPTPP	(I)	2021 (DERIVED)	15,9	CPTPP!D16901
CPTPP	(II)	2022 (DERIVED)	13,6	CPTPP!E16901
CPTPP	(III)	2023 (DERIVED)	11,3	CPTPP!F16901
CPTPP	(IV)	2024 (DERIVED)	9	CPTPP!G16901
CPTPP	(V)	2025 (DERIVED)	6,8	CPTPP!H16901
CPTPP	(VI)	2026 (DERIVED)	4,5	CPTPP!I16901
CPTPP	(VII)	2027 (DERIVED)	2,2	CPTPP!J16901
RCEP A	2022	2022	18	RCEPT-A!D16826
RCEP A	2023	2023	16	RCEPT-A!E16826
RCEP A	2024	2024	14	RCEPT-A!F16826
RCEP A	2025	2025	12	RCEPT-A!G16826
RCEP A	2026	2026	10	RCEPT-A!H16826
RCEP A	2027	2027	8	RCEPT-A!I16826
RCEP B	2022	2022	18	B!D16826
RCEP B	2023	2023	16	B!E16826
RCEP B	2024	2024	14	B!F16826
RCEP B	2025	2025	12	B!G16826
RCEP B	2026	2026	10	B!H16826
RCEP B	2027	2027	8	B!I16826
RCEP C	2022	2022	18	C!D16824
RCEP C	2023	2023	16	C!E16824
RCEP C	2024	2024	14	C!F16824
RCEP C	2025	2025	12	C!G16824
RCEP C	2026	2026	10	C!H16824

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	8	C!I16824
RCEP D	2022	2022	18,2	D!D16823
RCEP D	2023	2023	16,4	D!E16823
RCEP D	2024	2024	14,5	D!F16823
RCEP D	2025	2025	12,7	D!G16823
RCEP D	2026	2026	10,9	D!H16823
RCEP D	2027	2027	9,1	D!I16823
RCEP E	2022	2022	18	E!D16827
RCEP E	2023	2023	16	E!E16827
RCEP E	2024	2024	14	E!F16827
RCEP E	2025	2025	12	E!G16827
RCEP E	2026	2026	10	E!H16827
RCEP E	2027	2027	8	E!I16827
RCEP F	2022	2022	18	F!D16826
RCEP F	2023	2023	16	F!E16826
RCEP F	2024	2024	14	F!F16826
RCEP F	2025	2025	12	F!G16826
RCEP F	2026	2026	10	F!H16826
RCEP F	2027	2027	8	F!I16826
VIFTA	2024	2024	*	VI!F15777
VIFTA	2025	2025	*	VI!G15777
VIFTA	2026	2026	*	VI!H15777
VIFTA	2027	2027	*	VI!I15777

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 "4,5; M: 6,8" has a general 4.5% and an "M:" 6.8% 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 "4,5; M: 6,8", the FTA schedule for period (VI) shows "4,5".		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	VCFTA 25%: 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; 8708.70.32 is distinguished from its siblings by: For vehicles of heading 87.03.	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; 8708.70.19 Other; 8708.70.21 For vehicles of heading 87.01	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	8708.70.32 corresponds to Chapter 98 code 9845.90.20 (specific MFN: 25%). Applies only if Chapter 98 conditions are met.	- - Vành bánh xe	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
HS-005	BLUE	Chapter 98 equivalent exists	8708.70.32 corresponds to Chapter 98 code 9849.34.78 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Dùng cho xe thuộc nhóm 87.03	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 8708.70.32. 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 8708.70.32 was checked against BT2026 (cell BT2026!N17500), 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.