Vietnam Tariff Intelligence

HS 8714.92.10 detail

HS code	8714.92.10
Description	Parts and accessories of vehicles of headings 87.11 to 87.13 / - Other: / - - Wheel rims and spokes: / - - - For bicycles of subheading 8712.00.20
Unit	kg/chiếc
Generated	11/11/2026 12:02:25
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/87149210/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	67.5	67.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17680
Preferential (MFN)	45	45%	26/2023/NĐ-CP	2023-07-15	BT2026!N17680
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17680
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/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
EVFTA	5,6	5.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,6	5.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
ACFTA	13 (-BN, ID, PH)	13% (except BN, ID, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	45	45%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	45	45%	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
VJEPA	45	45%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
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 (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/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)		13	AC!E17000
ATIGA	2022	2022	0	AT!E16929
ATIGA	2023	2023	0	AT!F16929
ATIGA	2024	2024	0	AT!G16929
ATIGA	2025	2025	0	AT!H16929
ATIGA	2026	2026	0	AT!I16929
ATIGA	2027	2027	0	AT!J16929
AJCEP	30/12/2022 - 31/3/2023	2022	45	AJ!E16985
AJCEP	01/4/2023 - 31/3/2024	2023	45	AJ!F16985
AJCEP	01/4/2024 - 31/3/2025	2024	45	AJ!G16985

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	45	AJ!H16985
AJCEP	01/4/2026 - 31/3/2027	2026	45	AJ!I16985
AJCEP	01/4/2027 - 31/3/2028	2027	45	AJ!J16985
VJEPA	30/12/2022 - 31/3/2023	2022	45	VJ!E16986
VJEPA	01/4/2023 - 31/3/2024	2023	45	VJ!F16986
VJEPA	01/4/2024 - 31/3/2025	2024	45	VJ!G16986
VJEPA	01/4/2025 - 31/3/2026	2025	45	VJ!H16986
VJEPA	01/4/2026 - 31/3/2027	2026	45	VJ!I16986
VJEPA	01/4/2027 - 31/3/2028	2027	45	VJ!J16986
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16991
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16946
AIFTA	30/12/2022	2022	*	AI!F16943
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16943
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16943
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16943
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16943
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16943
VKFTA	2022	2022	5	VK!E16989
VKFTA	2023	2023	5	VK!F16989
VKFTA	2024	2024	5	VK!G16989
VKFTA	2025	2025	5	VK!H16989
VKFTA	2026	2026	5	VK!I16989
VKFTA	2027	2027	5	VK!J16989
VCFTA	2022	2022	*	VC!D17051
VCFTA	2023	2023	*	VC!E17051
VCFTA	2024	2024	*	VC!F17051

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G17051
VCFTA	2026	2026	*	VC!H17051
VCFTA	2027	2027	*	VC!I17051
VN-EAEU	2022	2022	*	EAV!D17027
VN-EAEU	2023	2023	*	EAV!E17027
VN-EAEU	2024	2024	*	EAV!F17027
VN-EAEU	2025	2025	*	EAV!G17027
VN-EAEU	2026	2026	*	EAV!H17027
VN-EAEU	2027	2027	*	EAV!I17027
AHKFTA	2022	2022	*	AKH!D17022
AHKFTA	2023	2023	*	AKH!E17022
AHKFTA	2024	2024	*	AKH!F17022
AHKFTA	2025	2025	*	AKH!G17022
AHKFTA	2026	2026	*	AKH!H17022
AHKFTA	2027	2027	*	AKH!I17022
EVFTA	2022	2022	28,1	EV-NK!D17052
EVFTA	2023	2023	22,5	EV-NK!E17052
EVFTA	2024	2024	16,8	EV-NK!F17052
EVFTA	2025	2025	11,2	EV-NK!G17052
EVFTA	2026	2026	5,6	EV-NK!H17052
EVFTA	2027	2027	0	EV-NK!I17052
UKVFTA	2022	2022	28,1	UKV!D17051
UKVFTA	2023	2023	22,5	UKV!E17051
UKVFTA	2024	2024	16,8	UKV!F17051
UKVFTA	2025	2025	11,2	UKV!G17051
UKVFTA	2026	2026	5,6	UKV!H17051

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17051
CPTPP	(I)	2021 (DERIVED)	22,5	CPTPP!D17145
CPTPP	(II)	2022 (DERIVED)	16,8	CPTPP!E17145
CPTPP	(III)	2023 (DERIVED)	11,2	CPTPP!F17145
CPTPP	(IV)	2024 (DERIVED)	5,6	CPTPP!G17145
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17145
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17145
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17145
RCEP A	2022	2022	45	RCEPT-A!D17014
RCEP A	2023	2023	45	RCEPT-A!E17014
RCEP A	2024	2024	45	RCEPT-A!F17014
RCEP A	2025	2025	45	RCEPT-A!G17014
RCEP A	2026	2026	45	RCEPT-A!H17014
RCEP A	2027	2027	45	RCEPT-A!I17014
RCEP B	2022	2022	45	B!D17014
RCEP B	2023	2023	45	B!E17014
RCEP B	2024	2024	45	B!F17014
RCEP B	2025	2025	45	B!G17014
RCEP B	2026	2026	45	B!H17014
RCEP B	2027	2027	45	B!I17014
RCEP C	2022	2022	45	C!D17012
RCEP C	2023	2023	45	C!E17012
RCEP C	2024	2024	45	C!F17012
RCEP C	2025	2025	45	C!G17012
RCEP C	2026	2026	45	C!H17012
RCEP C	2027	2027	45	C!I17012

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	45	D!D17011
RCEP D	2023	2023	45	D!E17011
RCEP D	2024	2024	45	D!F17011
RCEP D	2025	2025	45	D!G17011
RCEP D	2026	2026	45	D!H17011
RCEP D	2027	2027	45	D!I17011
RCEP E	2022	2022	45	E!D17015
RCEP E	2023	2023	45	E!E17015
RCEP E	2024	2024	45	E!F17015
RCEP E	2025	2025	45	E!G17015
RCEP E	2026	2026	45	E!H17015
RCEP E	2027	2027	45	E!I17015
RCEP F	2022	2022	45	F!D17014
RCEP F	2023	2023	45	F!E17014
RCEP F	2024	2024	45	F!F17014
RCEP F	2025	2025	45	F!G17014
RCEP F	2026	2026	45	F!H17014
RCEP F	2027	2027	45	F!I17014
VIFTA	2024	2024	*	VI!F15957
VIFTA	2025	2025	*	VI!G15957
VIFTA	2026	2026	*	VI!H15957
VIFTA	2027	2027	*	VI!I15957

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Phương tiện QSD cấp NK (08/2023/TT-BCT - PL1.II)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AJCEP 45%, RCEP (Annex A) 45%, RCEP (Annex B) 45%, RCEP (Annex C) 45%, RCEP (Annex D) 45%, RCEP (Annex E) 45%, RCEP (Annex F) 45%, VJEPA 45%: the preferential rate is equal to or higher than the MFN rate (45%) in the source tariff – claiming the FTA brings no saving.	MFN 45%		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 8714.92 has 2 lines; 8714.92.10 is distinguished from its siblings by: For bicycles of subheading 8712.00.20.	8714.92.90 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8714.92.10. 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 45% for 8714.92.10 was checked against BT2026 (cell BT2026!N17680), 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
Phương tiện QSD cấp NK (08/2023/TT-BCT - PL1.II)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.