

## HS 8714.92.90 detail

|                            |                                                                                                                    |
|----------------------------|--------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 8714.92.90                                                                                                         |
| <b>Description</b>         | Parts and accessories of vehicles of headings 87.11 to 87.13 / - Other: / - - Wheel rims and spokes: / - - - Other |
| <b>Unit</b>                | kg/chiếc                                                                                                           |
| <b>Generated</b>           | 31/10/2026 15:08:20                                                                                                |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                         |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.         |
| <b>Link</b>                | <a href="https://mail.vietnamtariff.com/hs-code/87149290/">https://mail.vietnamtariff.com/hs-code/87149290/</a>    |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 60           | 60%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17681 |
| Preferential (MFN)   | 40           | 40%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N17681 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17681 |
| 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<br>BT2026 | 2026   | D               | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0            | 0%   | Consolidated<br>BT2026 | (VI)   | CPTPP           | 115/2022/NĐ-CP | Ad valorem |

| FTA            | Source value     | Rate                    | Data basis             | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|------------------|-------------------------|------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| VN-LAO         | 0                | 0%                      | Consolidated<br>BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| AANZFTA        | 5                | 5%                      | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| EVFTA          | 5                | 5%                      | Consolidated<br>BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 5                | 5%                      | Consolidated<br>BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| ACFTA          | 13 (-BN, ID, PH) | 13% (except BN, ID, PH) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AKFTA          | 40               | 40%                     | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 40               | 40%                     | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 40               | 40%                     | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 40               | 40%                     | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 40               | 40%                     | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 40               | 40%                     | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 40               | 40%                     | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA          | 40               | 40%                     | Consolidated<br>BT2026 | 2026                                   | VK                                | 125/2022/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    |

| FTA     | Source value | Rate           | Data basis             | Period                  | Proof of origin  | Legal basis    | Status              |
|---------|--------------|----------------|------------------------|-------------------------|------------------|----------------|---------------------|
| AJCEP   | 45           | 45%            | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027   | AJ               | 120/2022/NĐ-CP | Ad valorem          |
| VJEPA   | 45           | 45%            | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027   | JV · Form VJ     | 124/2022/NĐ-CP | Ad valorem          |
| AHKFTA  | *            | * not eligible | Consolidated<br>BT2026 | 2026                    | AHK              | 123/2022/NĐ-CP | Not eligible<br>(*) |
| AIFTA   | *            | * not eligible | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026 | AI               | 122/2022/NĐ-CP | Not eligible<br>(*) |
| VCFTA   | *            | * not eligible | Consolidated<br>BT2026 | 2026                    | VC               | 112/2022/NĐ-CP | Not eligible<br>(*) |
| VN-EAEU | *            | * not eligible | Consolidated<br>BT2026 | 2026                    | EAV              | 113/2022/NĐ-CP | Not eligible<br>(*) |
| VIFTA   | *            | * not eligible | Consolidated<br>BT2026 | 2026                    | Form VI (verify) | 131/2024/NĐ-CP | Not eligible<br>(*) |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source    |
|-------|----------------------------------------|------|--------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 13           | AC!E17001 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E16930 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F16930 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G16930 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H16930 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I16930 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J16930 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 45           | AJ!E16986 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 45           | AJ!F16986 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 45           | AJ!G16986 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 45           | AJ!H16986 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 45           | AJ!I16986   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 45           | AJ!J16986   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 45           | VJ!E16987   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 45           | VJ!F16987   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 45           | VJ!G16987   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 45           | VJ!H16987   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 45           | VJ!I16987   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 45           | VJ!J16987   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 40           | AK!F16992   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5            | AANZ!H16947 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F16944   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G16944   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H16944   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I16944   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J16944   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K16944   |
| VKFTA   | 2022                                   | 2022 | 40           | VK!E16990   |
| VKFTA   | 2023                                   | 2023 | 40           | VK!F16990   |
| VKFTA   | 2024                                   | 2024 | 40           | VK!G16990   |
| VKFTA   | 2025                                   | 2025 | 40           | VK!H16990   |
| VKFTA   | 2026                                   | 2026 | 40           | VK!I16990   |
| VKFTA   | 2027                                   | 2027 | 40           | VK!J16990   |
| VCFTA   | 2022                                   | 2022 | *            | VC!D17052   |
| VCFTA   | 2023                                   | 2023 | *            | VC!E17052   |
| VCFTA   | 2024                                   | 2024 | *            | VC!F17052   |
| VCFTA   | 2025                                   | 2025 | *            | VC!G17052   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2026   | 2026 | *            | VC!H17052    |
| VCFTA   | 2027   | 2027 | *            | VC!I17052    |
| VN-EAEU | 2022   | 2022 | *            | EAV!D17028   |
| VN-EAEU | 2023   | 2023 | *            | EAV!E17028   |
| VN-EAEU | 2024   | 2024 | *            | EAV!F17028   |
| VN-EAEU | 2025   | 2025 | *            | EAV!G17028   |
| VN-EAEU | 2026   | 2026 | *            | EAV!H17028   |
| VN-EAEU | 2027   | 2027 | *            | EAV!I17028   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D17023   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E17023   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F17023   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G17023   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H17023   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I17023   |
| EVFTA   | 2022   | 2022 | 25           | EV-NK!D17053 |
| EVFTA   | 2023   | 2023 | 20           | EV-NK!E17053 |
| EVFTA   | 2024   | 2024 | 15           | EV-NK!F17053 |
| EVFTA   | 2025   | 2025 | 10           | EV-NK!G17053 |
| EVFTA   | 2026   | 2026 | 5            | EV-NK!H17053 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I17053 |
| UKVFTA  | 2022   | 2022 | 25           | UKV!D17052   |
| UKVFTA  | 2023   | 2023 | 20           | UKV!E17052   |
| UKVFTA  | 2024   | 2024 | 15           | UKV!F17052   |
| UKVFTA  | 2025   | 2025 | 10           | UKV!G17052   |
| UKVFTA  | 2026   | 2026 | 5            | UKV!H17052   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I17052   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 20           | CPTPP!D17146   |
| CPTPP  | (II)   | 2022 (DERIVED) | 15           | CPTPP!E17146   |
| CPTPP  | (III)  | 2023 (DERIVED) | 10           | CPTPP!F17146   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 5            | CPTPP!G17146   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H17146   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I17146   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J17146   |
| RCEP A | 2022   | 2022           | 40           | RCEPT-A!D17015 |
| RCEP A | 2023   | 2023           | 40           | RCEPT-A!E17015 |
| RCEP A | 2024   | 2024           | 40           | RCEPT-A!F17015 |
| RCEP A | 2025   | 2025           | 40           | RCEPT-A!G17015 |
| RCEP A | 2026   | 2026           | 40           | RCEPT-A!H17015 |
| RCEP A | 2027   | 2027           | 40           | RCEPT-A!I17015 |
| RCEP B | 2022   | 2022           | 40           | B!D17015       |
| RCEP B | 2023   | 2023           | 40           | B!E17015       |
| RCEP B | 2024   | 2024           | 40           | B!F17015       |
| RCEP B | 2025   | 2025           | 40           | B!G17015       |
| RCEP B | 2026   | 2026           | 40           | B!H17015       |
| RCEP B | 2027   | 2027           | 40           | B!I17015       |
| RCEP C | 2022   | 2022           | 40           | C!D17013       |
| RCEP C | 2023   | 2023           | 40           | C!E17013       |
| RCEP C | 2024   | 2024           | 40           | C!F17013       |
| RCEP C | 2025   | 2025           | 40           | C!G17013       |
| RCEP C | 2026   | 2026           | 40           | C!H17013       |
| RCEP C | 2027   | 2027           | 40           | C!I17013       |
| RCEP D | 2022   | 2022           | 40           | D!D17012       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2023   | 2023 | 40           | D!E17012  |
| RCEP D | 2024   | 2024 | 40           | D!F17012  |
| RCEP D | 2025   | 2025 | 40           | D!G17012  |
| RCEP D | 2026   | 2026 | 40           | D!H17012  |
| RCEP D | 2027   | 2027 | 40           | D!I17012  |
| RCEP E | 2022   | 2022 | 40           | E!D17016  |
| RCEP E | 2023   | 2023 | 40           | E!E17016  |
| RCEP E | 2024   | 2024 | 40           | E!F17016  |
| RCEP E | 2025   | 2025 | 40           | E!G17016  |
| RCEP E | 2026   | 2026 | 40           | E!H17016  |
| RCEP E | 2027   | 2027 | 40           | E!I17016  |
| RCEP F | 2022   | 2022 | 40           | F!D17015  |
| RCEP F | 2023   | 2023 | 40           | F!E17015  |
| RCEP F | 2024   | 2024 | 40           | F!F17015  |
| RCEP F | 2025   | 2025 | 40           | F!G17015  |
| RCEP F | 2026   | 2026 | 40           | F!H17015  |
| RCEP F | 2027   | 2027 | 40           | F!I17015  |
| VIFTA  | 2024   | 2024 | *            | VI!F15958 |
| VIFTA  | 2025   | 2025 | *            | VI!G15958 |
| VIFTA  | 2026   | 2026 | *            | VI!H15958 |
| VIFTA  | 2027   | 2027 | *            | VI!I15958 |

**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                                | AKFTA 40%, RCEP (Annex A) 40%, RCEP (Annex B) 40%, RCEP (Annex C) 40%, RCEP (Annex D) 40%, RCEP (Annex E) 40%, RCEP (Annex F) 40%, VKFTA 40%, AJCEP 45%, VJEPA 45%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving. | MFN 40%                                          |                | 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; 8714.92.90 is distinguished from its siblings by: Other.                                                                                                                                                                                                          | 8714.92.10 For bicycles of subheading 8712.00.20 | 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 8714.92.90. 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 40% for 8714.92.90 was checked against BT2026 (cell BT2026!N17681), 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.