Vietnam Tariff Intelligence

HS 8714.95.90 detail

HS code	8714.95.90
Description	Parts and accessories of vehicles of headings 87.11 to 87.13 / - Other: / - - Saddles: / - - - Other
Unit	kg/chiếc
Generated	06/11/2026 05:29:22
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/87149590/

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!K17690
Preferential (MFN)	45	45%	26/2023/NĐ-CP	2023-07-15	BT2026!N17690
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17690
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
CPTPP	0	0%	Consolidated 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 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
VJEPA	45	45%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E17010
ATIGA	2022	2022	0	AT!E16939
ATIGA	2023	2023	0	AT!F16939
ATIGA	2024	2024	0	AT!G16939
ATIGA	2025	2025	0	AT!H16939
ATIGA	2026	2026	0	AT!I16939
ATIGA	2027	2027	0	AT!J16939
AJCEP	30/12/2022 - 31/3/2023	2022	45	AJ!E16995
AJCEP	01/4/2023 - 31/3/2024	2023	45	AJ!F16995
AJCEP	01/4/2024 - 31/3/2025	2024	45	AJ!G16995
AJCEP	01/4/2025 - 31/3/2026	2025	45	AJ!H16995
AJCEP	01/4/2026 - 31/3/2027	2026	45	AJ!I16995

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	45	AJ!J16995
VJEPA	30/12/2022 - 31/3/2023	2022	45	VJ!E16996
VJEPA	01/4/2023 - 31/3/2024	2023	45	VJ!F16996
VJEPA	01/4/2024 - 31/3/2025	2024	45	VJ!G16996
VJEPA	01/4/2025 - 31/3/2026	2025	45	VJ!H16996
VJEPA	01/4/2026 - 31/3/2027	2026	45	VJ!I16996
VJEPA	01/4/2027 - 31/3/2028	2027	45	VJ!J16996
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F17001
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16956
AIFTA	30/12/2022	2022	*	AI!F16953
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16953
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16953
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16953
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16953
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16953
VKFTA	2022	2022	5	VK!E16999
VKFTA	2023	2023	5	VK!F16999
VKFTA	2024	2024	5	VK!G16999
VKFTA	2025	2025	5	VK!H16999
VKFTA	2026	2026	5	VK!I16999
VKFTA	2027	2027	5	VK!J16999
VCFTA	2022	2022	*	VC!D17061
VCFTA	2023	2023	*	VC!E17061
VCFTA	2024	2024	*	VC!F17061
VCFTA	2025	2025	*	VC!G17061
VCFTA	2026	2026	*	VC!H17061

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	*	VC!I17061
VN-EAEU	2022	2022	*	EAV!D17037
VN-EAEU	2023	2023	*	EAV!E17037
VN-EAEU	2024	2024	*	EAV!F17037
VN-EAEU	2025	2025	*	EAV!G17037
VN-EAEU	2026	2026	*	EAV!H17037
VN-EAEU	2027	2027	*	EAV!I17037
AHKFTA	2022	2022	*	AKH!D17032
AHKFTA	2023	2023	*	AKH!E17032
AHKFTA	2024	2024	*	AKH!F17032
AHKFTA	2025	2025	*	AKH!G17032
AHKFTA	2026	2026	*	AKH!H17032
AHKFTA	2027	2027	*	AKH!I17032
EVFTA	2022	2022	28,1	EV-NK!D17062
EVFTA	2023	2023	22,5	EV-NK!E17062
EVFTA	2024	2024	16,8	EV-NK!F17062
EVFTA	2025	2025	11,2	EV-NK!G17062
EVFTA	2026	2026	5,6	EV-NK!H17062
EVFTA	2027	2027	0	EV-NK!I17062
UKVFTA	2022	2022	28,1	UKV!D17061
UKVFTA	2023	2023	22,5	UKV!E17061
UKVFTA	2024	2024	16,8	UKV!F17061
UKVFTA	2025	2025	11,2	UKV!G17061
UKVFTA	2026	2026	5,6	UKV!H17061
UKVFTA	2027	2027	0	UKV!I17061
CPTPP	(I)	2021 (DERIVED)	22,5	CPTPP!D17155

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	16,8	CPTPP!E17155
CPTPP	(III)	2023 (DERIVED)	11,2	CPTPP!F17155
CPTPP	(IV)	2024 (DERIVED)	5,6	CPTPP!G17155
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17155
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17155
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17155
RCEP A	2022	2022	45	RCEPT-A!D17024
RCEP A	2023	2023	45	RCEPT-A!E17024
RCEP A	2024	2024	45	RCEPT-A!F17024
RCEP A	2025	2025	45	RCEPT-A!G17024
RCEP A	2026	2026	45	RCEPT-A!H17024
RCEP A	2027	2027	45	RCEPT-A!I17024
RCEP B	2022	2022	45	B!D17024
RCEP B	2023	2023	45	B!E17024
RCEP B	2024	2024	45	B!F17024
RCEP B	2025	2025	45	B!G17024
RCEP B	2026	2026	45	B!H17024
RCEP B	2027	2027	45	B!I17024
RCEP C	2022	2022	45	C!D17022
RCEP C	2023	2023	45	C!E17022
RCEP C	2024	2024	45	C!F17022
RCEP C	2025	2025	45	C!G17022
RCEP C	2026	2026	45	C!H17022
RCEP C	2027	2027	45	C!I17022
RCEP D	2022	2022	45	D!D17021
RCEP D	2023	2023	45	D!E17021

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	45	D!F17021
RCEP D	2025	2025	45	D!G17021
RCEP D	2026	2026	45	D!H17021
RCEP D	2027	2027	45	D!I17021
RCEP E	2022	2022	45	E!D17025
RCEP E	2023	2023	45	E!E17025
RCEP E	2024	2024	45	E!F17025
RCEP E	2025	2025	45	E!G17025
RCEP E	2026	2026	45	E!H17025
RCEP E	2027	2027	45	E!I17025
RCEP F	2022	2022	45	F!D17024
RCEP F	2023	2023	45	F!E17024
RCEP F	2024	2024	45	F!F17024
RCEP F	2025	2025	45	F!G17024
RCEP F	2026	2026	45	F!H17024
RCEP F	2027	2027	45	F!I17024
VIFTA	2024	2024	*	VI!F15967
VIFTA	2025	2025	*	VI!G15967
VIFTA	2026	2026	*	VI!H15967
VIFTA	2027	2027	*	VI!I15967

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 8714.95 has 2 lines; 8714.95.90 is distinguished from its siblings by: Other.	8714.95.10 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 8714.95.90. 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 45% for 8714.95.90 was checked against BT2026 (cell BT2026!N17690), 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.