Vietnam Tariff Intelligence

HS 8708.40.26 detail

HS code	8708.40.26
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Gear boxes and parts thereof: / - - Gear boxes, assembled: / - - - For vehicles of heading 87.03
Unit	chiếc
Generated	11/11/2026 18:18:26
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/87084026/

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!K17457
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17457
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17457
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, CN)	0% (except ID, PH, CN)	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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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	3,6; M: 5,4	3.6% · M: 5.4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VKFTA	4	4%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
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 (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E16771
ATIGA	2022	2022	0	AT!E16700
ATIGA	2023	2023	0	AT!F16700
ATIGA	2024	2024	0	AT!G16700
ATIGA	2025	2025	0	AT!H16700
ATIGA	2026	2026	0	AT!I16700
ATIGA	2027	2027	0	AT!J16700
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16756
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16756

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16756
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16756
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16756
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16756
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16757
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16757
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16757
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16757
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16757
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16757
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16758
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16717
AIFTA	30/12/2022	2022	*	AI!F16714
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16714
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16714
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16714
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16714
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16714
VKFTA	2022	2022	9,3	VK!E16756
VKFTA	2023	2023	8	VK!F16756
VKFTA	2024	2024	6,6	VK!G16756
VKFTA	2025	2025	5,3	VK!H16756
VKFTA	2026	2026	4	VK!I16756
VKFTA	2027	2027	2,7	VK!J16756
VCFTA	2022	2022	20	VC!D16822
VCFTA	2023	2023	20	VC!E16822

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	5	VC!F16822
VCFTA	2025	2025	5	VC!G16822
VCFTA	2026	2026	5	VC!H16822
VCFTA	2027	2027	5	VC!I16822
VN-EAEU	2022	2022	*	EAV!D16798
VN-EAEU	2023	2023	*	EAV!E16798
VN-EAEU	2024	2024	*	EAV!F16798
VN-EAEU	2025	2025	*	EAV!G16798
VN-EAEU	2026	2026	*	EAV!H16798
VN-EAEU	2027	2027	*	EAV!I16798
AHKFTA	2022	2022	*	AKH!D16793
AHKFTA	2023	2023	*	AKH!E16793
AHKFTA	2024	2024	*	AKH!F16793
AHKFTA	2025	2025	*	AKH!G16793
AHKFTA	2026	2026	*	AKH!H16793
AHKFTA	2027	2027	*	AKH!I16793
EVFTA	2022	2022	12,5	EV-NK!D16813
EVFTA	2023	2023	10	EV-NK!E16813
EVFTA	2024	2024	7,5	EV-NK!F16813
EVFTA	2025	2025	5	EV-NK!G16813
EVFTA	2026	2026	2,5	EV-NK!H16813
EVFTA	2027	2027	0	EV-NK!I16813
UKVFTA	2022	2022	12,5	UKV!D16812
UKVFTA	2023	2023	10	UKV!E16812
UKVFTA	2024	2024	7,5	UKV!F16812
UKVFTA	2025	2025	5	UKV!G16812

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	2,5	UKV!H16812
UKVFTA	2027	2027	0	UKV!I16812
CPTPP	(I)	2021 (DERIVED)	12,7	CPTPP!D16828
CPTPP	(II)	2022 (DERIVED)	10,9	CPTPP!E16828
CPTPP	(III)	2023 (DERIVED)	9	CPTPP!F16828
CPTPP	(IV)	2024 (DERIVED)	7,2	CPTPP!G16828
CPTPP	(V)	2025 (DERIVED)	5,4	CPTPP!H16828
CPTPP	(VI)	2026 (DERIVED)	3,6	CPTPP!I16828
CPTPP	(VII)	2027 (DERIVED)	1,8	CPTPP!J16828
RCEP A	2022	2022	20	RCEPT-A!D16783
RCEP A	2023	2023	20	RCEPT-A!E16783
RCEP A	2024	2024	20	RCEPT-A!F16783
RCEP A	2025	2025	20	RCEPT-A!G16783
RCEP A	2026	2026	20	RCEPT-A!H16783
RCEP A	2027	2027	20	RCEPT-A!I16783
RCEP B	2022	2022	20	B!D16783
RCEP B	2023	2023	20	B!E16783
RCEP B	2024	2024	20	B!F16783
RCEP B	2025	2025	20	B!G16783
RCEP B	2026	2026	20	B!H16783
RCEP B	2027	2027	20	B!I16783
RCEP C	2022	2022	*	C!D16781
RCEP C	2023	2023	*	C!E16781
RCEP C	2024	2024	*	C!F16781
RCEP C	2025	2025	*	C!G16781
RCEP C	2026	2026	*	C!H16781

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I16781
RCEP D	2022	2022	*	D!D16780
RCEP D	2023	2023	*	D!E16780
RCEP D	2024	2024	*	D!F16780
RCEP D	2025	2025	*	D!G16780
RCEP D	2026	2026	*	D!H16780
RCEP D	2027	2027	*	D!I16780
RCEP E	2022	2022	*	E!D16784
RCEP E	2023	2023	*	E!E16784
RCEP E	2024	2024	*	E!F16784
RCEP E	2025	2025	*	E!G16784
RCEP E	2026	2026	*	E!H16784
RCEP E	2027	2027	*	E!I16784
RCEP F	2022	2022	20	F!D16783
RCEP F	2023	2023	20	F!E16783
RCEP F	2024	2024	20	F!F16783
RCEP F	2025	2025	20	F!G16783
RCEP F	2026	2026	20	F!H16783
RCEP F	2027	2027	20	F!I16783
VIFTA	2024	2024	20	VI!F15734
VIFTA	2025	2025	20	VI!G15734
VIFTA	2026	2026	20	VI!H15734
VIFTA	2027	2027	20	VI!I15734

Advisory & warnings

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

FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "3,6; M: 5,4" has a general 3.6% and an "M:" 5.4% 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 "3,6; M: 5,4", the FTA schedule for period (VI) shows "3,6".		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	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex F) 20%, VIFTA 20%: 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 8708.40 has 11 lines; 8708.40.26 is distinguished from its siblings by: For vehicles of heading 87.03.	8708.40.11 For vehicles of heading 87.03; 8708.40.13 For vehicles of heading 87.04 or 87.05; 8708.40.14 For vehicles of heading 87.01; 8708.40.19 Other; 8708.40.25 For vehicles of heading 87.01; 8708.40.27 For vehicles of heading 87.04 or 87.05	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	8708.40.26 corresponds to Chapter 98 code 9849.34.44 (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 8708.40.26. 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 8708.40.26 was checked against BT2026 (cell BT2026!N17457), 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

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.