Vietnam Tariff Intelligence

HS 8708.40.29 detail

HS code	8708.40.29
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Gear boxes and parts thereof: / - - Gear boxes, assembled: / - - - Other
Unit	chiếc
Generated	08/11/2026 08:24:25
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/87084029/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17459
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17459
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17459
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
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AJCEP	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	3	3%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	6	6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	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
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
CPTPP	0/1,8/3,6; M: 0/2,7/5,4	0/1,8/3,6; M: 0/2,7/5,4	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Needs interpretation
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 (*)
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E16773
ATIGA	2022	2022	0	AT!E16702
ATIGA	2023	2023	0	AT!F16702
ATIGA	2024	2024	0	AT!G16702
ATIGA	2025	2025	0	AT!H16702
ATIGA	2026	2026	0	AT!I16702
ATIGA	2027	2027	0	AT!J16702
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16758
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F16758
AJCEP	01/4/2024 - 31/3/2025	2024	3	AJ!G16758

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	3	AJ!H16758
AJCEP	01/4/2026 - 31/3/2027	2026	3	AJ!I16758
AJCEP	01/4/2027 - 31/3/2028	2027	3	AJ!J16758
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E16759
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F16759
VJEPA	01/4/2024 - 31/3/2025	2024	3	VJ!G16759
VJEPA	01/4/2025 - 31/3/2026	2025	3	VJ!H16759
VJEPA	01/4/2026 - 31/3/2027	2026	3	VJ!I16759
VJEPA	01/4/2027 - 31/3/2028	2027	3	VJ!J16759
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16760
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16719
AIFTA	30/12/2022	2022	*	AI!F16716
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16716
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16716
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16716
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16716
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16716
VKFTA	2022	2022	7	VK!E16758
VKFTA	2023	2023	6	VK!F16758
VKFTA	2024	2024	5	VK!G16758
VKFTA	2025	2025	4	VK!H16758
VKFTA	2026	2026	3	VK!I16758
VKFTA	2027	2027	2	VK!J16758
VCFTA	2022	2022	20	VC!D16824
VCFTA	2023	2023	20	VC!E16824
VCFTA	2024	2024	5	VC!F16824

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G16824
VCFTA	2026	2026	5	VC!H16824
VCFTA	2027	2027	5	VC!I16824
VN-EAEU	2022	2022	0	EAV!D16800
VN-EAEU	2023	2023	0	EAV!E16800
VN-EAEU	2024	2024	0	EAV!F16800
VN-EAEU	2025	2025	0	EAV!G16800
VN-EAEU	2026	2026	0	EAV!H16800
VN-EAEU	2027	2027	0	EAV!I16800
AHKFTA	2022	2022	*	AKH!D16795
AHKFTA	2023	2023	*	AKH!E16795
AHKFTA	2024	2024	*	AKH!F16795
AHKFTA	2025	2025	*	AKH!G16795
AHKFTA	2026	2026	*	AKH!H16795
AHKFTA	2027	2027	*	AKH!I16795
EVFTA	2022	2022	9,3	EV-NK!D16815
EVFTA	2023	2023	7,5	EV-NK!E16815
EVFTA	2024	2024	5,6	EV-NK!F16815
EVFTA	2025	2025	3,7	EV-NK!G16815
EVFTA	2026	2026	1,8	EV-NK!H16815
EVFTA	2027	2027	0	EV-NK!I16815
UKVFTA	2022	2022	9,3	UKV!D16814
UKVFTA	2023	2023	7,5	UKV!E16814
UKVFTA	2024	2024	5,6	UKV!F16814
UKVFTA	2025	2025	3,7	UKV!G16814
UKVFTA	2026	2026	1,8	UKV!H16814

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16814
CPTPP	(I)	2021 (DERIVED)		CPTPP!16833
CPTPP	(II)	2022 (DERIVED)		CPTPP!16833
CPTPP	(III)	2023 (DERIVED)		CPTPP!16833
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16833
CPTPP	(V)	2025 (DERIVED)		CPTPP!16833
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16833
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16833
RCEP A	2022	2022	15	RCEPT-A!D16785
RCEP A	2023	2023	15	RCEPT-A!E16785
RCEP A	2024	2024	15	RCEPT-A!F16785
RCEP A	2025	2025	15	RCEPT-A!G16785
RCEP A	2026	2026	15	RCEPT-A!H16785
RCEP A	2027	2027	15	RCEPT-A!I16785
RCEP B	2022	2022	15	B!D16785
RCEP B	2023	2023	15	B!E16785
RCEP B	2024	2024	15	B!F16785
RCEP B	2025	2025	15	B!G16785
RCEP B	2026	2026	15	B!H16785
RCEP B	2027	2027	15	B!I16785
RCEP C	2022	2022	*	C!D16783
RCEP C	2023	2023	*	C!E16783
RCEP C	2024	2024	*	C!F16783
RCEP C	2025	2025	*	C!G16783
RCEP C	2026	2026	*	C!H16783
RCEP C	2027	2027	*	C!I16783

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D16782
RCEP D	2023	2023	15	D!E16782
RCEP D	2024	2024	15	D!F16782
RCEP D	2025	2025	15	D!G16782
RCEP D	2026	2026	15	D!H16782
RCEP D	2027	2027	15	D!I16782
RCEP E	2022	2022	15	E!D16786
RCEP E	2023	2023	15	E!E16786
RCEP E	2024	2024	15	E!F16786
RCEP E	2025	2025	15	E!G16786
RCEP E	2026	2026	15	E!H16786
RCEP E	2027	2027	15	E!I16786
RCEP F	2022	2022	15	F!D16785
RCEP F	2023	2023	15	F!E16785
RCEP F	2024	2024	15	F!F16785
RCEP F	2025	2025	15	F!G16785
RCEP F	2026	2026	15	F!H16785
RCEP F	2027	2027	15	F!I16785
VIFTA	2024	2024	12	VI!F15736
VIFTA	2025	2025	9	VI!G15736
VIFTA	2026	2026	6	VI!H15736
VIFTA	2027	2027	3	VI!I15736

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 15%, RCEP (Annex B) 15%, RCEP (Annex D) 15%, RCEP (Annex E) 15%, RCEP (Annex F) 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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; 8708.40.29 is distinguished from its siblings by: Other.	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; 8708.40.26 For vehicles of heading 87.03	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	8708.40.29 corresponds to Chapter 98 code 9845.80.00 (specific MFN: 20%). Applies only if Chapter 98 conditions are met.	- Hộp giảm tốc trục vít - bánh vít	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	8708.40.29 corresponds to Chapter 98 code 9849.34.46 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Loại khác	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 8708.40.29. 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 15% for 8708.40.29 was checked against BT2026 (cell BT2026!N17459), 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.