Vietnam Tariff Intelligence

HS 8708.40.91 detail

HS code	8708.40.91
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Gear boxes and parts thereof: / - - Parts: / - - - For vehicles of heading 87.01
Unit	chiếc
Generated	05/11/2026 03:28:32
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/87084091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17461
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17461
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17461
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, TH)	0% (except ID, PH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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-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	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	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
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
CPTPP	4,3/0; M: 6,5/0	4,3/0; M: 6,5/0	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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E16775
ATIGA	2022	2022	0	AT!E16704
ATIGA	2023	2023	0	AT!F16704
ATIGA	2024	2024	0	AT!G16704
ATIGA	2025	2025	0	AT!H16704
ATIGA	2026	2026	0	AT!I16704
ATIGA	2027	2027	0	AT!J16704
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16760
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16760
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16760

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16760
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16760
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16760
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16761
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16761
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16761
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16761
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16761
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16761
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16762
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16721
AIFTA	30/12/2022	2022	*	AI!F16718
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16718
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16718
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16718
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16718
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16718
VKFTA	2022	2022	5	VK!E16760
VKFTA	2023	2023	5	VK!F16760
VKFTA	2024	2024	5	VK!G16760
VKFTA	2025	2025	5	VK!H16760
VKFTA	2026	2026	5	VK!I16760
VKFTA	2027	2027	5	VK!J16760
VCFTA	2022	2022	5	VC!D16826
VCFTA	2023	2023	2	VC!E16826
VCFTA	2024	2024	0	VC!F16826

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16826
VCFTA	2026	2026	0	VC!H16826
VCFTA	2027	2027	0	VC!I16826
VN-EAEU	2022	2022	0	EAV!D16802
VN-EAEU	2023	2023	0	EAV!E16802
VN-EAEU	2024	2024	0	EAV!F16802
VN-EAEU	2025	2025	0	EAV!G16802
VN-EAEU	2026	2026	0	EAV!H16802
VN-EAEU	2027	2027	0	EAV!I16802
AHKFTA	2022	2022	*	AKH!D16797
AHKFTA	2023	2023	*	AKH!E16797
AHKFTA	2024	2024	*	AKH!F16797
AHKFTA	2025	2025	*	AKH!G16797
AHKFTA	2026	2026	*	AKH!H16797
AHKFTA	2027	2027	*	AKH!I16797
EVFTA	2022	2022	6,2	EV-NK!D16817
EVFTA	2023	2023	5	EV-NK!E16817
EVFTA	2024	2024	3,7	EV-NK!F16817
EVFTA	2025	2025	2,5	EV-NK!G16817
EVFTA	2026	2026	1,2	EV-NK!H16817
EVFTA	2027	2027	0	EV-NK!I16817
UKVFTA	2022	2022	6,2	UKV!D16816
UKVFTA	2023	2023	5	UKV!E16816
UKVFTA	2024	2024	3,7	UKV!F16816
UKVFTA	2025	2025	2,5	UKV!G16816
UKVFTA	2026	2026	1,2	UKV!H16816

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16816
CPTPP	(I)	2021 (DERIVED)		CPTPP!16838
CPTPP	(II)	2022 (DERIVED)		CPTPP!16838
CPTPP	(III)	2023 (DERIVED)		CPTPP!16838
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16838
CPTPP	(V)	2025 (DERIVED)		CPTPP!16838
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16838
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16838
RCEP A	2022	2022	9	RCEPT-A!D16787
RCEP A	2023	2023	8	RCEPT-A!E16787
RCEP A	2024	2024	7	RCEPT-A!F16787
RCEP A	2025	2025	6	RCEPT-A!G16787
RCEP A	2026	2026	5	RCEPT-A!H16787
RCEP A	2027	2027	4	RCEPT-A!I16787
RCEP B	2022	2022	9	B!D16787
RCEP B	2023	2023	8	B!E16787
RCEP B	2024	2024	7	B!F16787
RCEP B	2025	2025	6	B!G16787
RCEP B	2026	2026	5	B!H16787
RCEP B	2027	2027	4	B!I16787
RCEP C	2022	2022	9	C!D16785
RCEP C	2023	2023	8	C!E16785
RCEP C	2024	2024	7	C!F16785
RCEP C	2025	2025	6	C!G16785
RCEP C	2026	2026	5	C!H16785
RCEP C	2027	2027	4	C!I16785

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D16784
RCEP D	2023	2023	8,2	D!E16784
RCEP D	2024	2024	7,3	D!F16784
RCEP D	2025	2025	6,4	D!G16784
RCEP D	2026	2026	5,5	D!H16784
RCEP D	2027	2027	4,5	D!I16784
RCEP E	2022	2022	9	E!D16788
RCEP E	2023	2023	8	E!E16788
RCEP E	2024	2024	7	E!F16788
RCEP E	2025	2025	6	E!G16788
RCEP E	2026	2026	5	E!H16788
RCEP E	2027	2027	4	E!I16788
RCEP F	2022	2022	9	F!D16787
RCEP F	2023	2023	8	F!E16787
RCEP F	2024	2024	7	F!F16787
RCEP F	2025	2025	6	F!G16787
RCEP F	2026	2026	5	F!H16787
RCEP F	2027	2027	4	F!I16787
VIFTA	2024	2024	9	VI!F15738
VIFTA	2025	2025	8	VI!G15738
VIFTA	2026	2026	7	VI!H15738
VIFTA	2027	2027	6	VI!I15738

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8708.40 has 11 lines; 8708.40.91 is distinguished from its siblings by: For vehicles of heading 87.01.	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8708.40.91. 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 10% for 8708.40.91 was checked against BT2026 (cell BT2026!N17461), 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.