Vietnam Tariff Intelligence

HS 8708.80.92 detail

HS code	8708.80.92
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Suspension systems and parts thereof (including shock-absorbers): / - - Parts: / - - - For vehicles of heading 87.03
Unit	chiếc
Generated	06/11/2026 06:45:48
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/87088092/

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!K17517
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17517
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17517
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/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
CPTPP	2,7; M: 4	2.7% · M: 4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AJCEP	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
VJEPA	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/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
VCFTA	15	15%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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)		0	AC!E16831
ATIGA	2022	2022	0	AT!E16760
ATIGA	2023	2023	0	AT!F16760
ATIGA	2024	2024	0	AT!G16760
ATIGA	2025	2025	0	AT!H16760
ATIGA	2026	2026	0	AT!I16760
ATIGA	2027	2027	0	AT!J16760
AJCEP	30/12/2022 - 31/3/2023	2022	5	AJ!E16816
AJCEP	01/4/2023 - 31/3/2024	2023	5	AJ!F16816
AJCEP	01/4/2024 - 31/3/2025	2024	5	AJ!G16816

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H16816
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I16816
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J16816
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E16817
VJEPA	01/4/2023 - 31/3/2024	2023	5	VJ!F16817
VJEPA	01/4/2024 - 31/3/2025	2024	5	VJ!G16817
VJEPA	01/4/2025 - 31/3/2026	2025	5	VJ!H16817
VJEPA	01/4/2026 - 31/3/2027	2026	5	VJ!I16817
VJEPA	01/4/2027 - 31/3/2028	2027	5	VJ!J16817
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16818
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16777
AIFTA	30/12/2022	2022	*	AI!F16774
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16774
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16774
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16774
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16774
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16774
VKFTA	2022	2022	5	VK!E16816
VKFTA	2023	2023	5	VK!F16816
VKFTA	2024	2024	5	VK!G16816
VKFTA	2025	2025	5	VK!H16816
VKFTA	2026	2026	5	VK!I16816
VKFTA	2027	2027	5	VK!J16816
VCFTA	2022	2022	15	VC!D16882
VCFTA	2023	2023	15	VC!E16882
VCFTA	2024	2024	15	VC!F16882

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	15	VC!G16882
VCFTA	2026	2026	15	VC!H16882
VCFTA	2027	2027	15	VC!I16882
VN-EAEU	2022	2022	*	EAV!D16858
VN-EAEU	2023	2023	*	EAV!E16858
VN-EAEU	2024	2024	*	EAV!F16858
VN-EAEU	2025	2025	*	EAV!G16858
VN-EAEU	2026	2026	*	EAV!H16858
VN-EAEU	2027	2027	*	EAV!I16858
AHKFTA	2022	2022	10	AKH!D16853
AHKFTA	2023	2023	10	AKH!E16853
AHKFTA	2024	2024	10	AKH!F16853
AHKFTA	2025	2025	10	AKH!G16853
AHKFTA	2026	2026	10	AKH!H16853
AHKFTA	2027	2027	10	AKH!I16853
EVFTA	2022	2022	6,2	EV-NK!D16873
EVFTA	2023	2023	5	EV-NK!E16873
EVFTA	2024	2024	3,7	EV-NK!F16873
EVFTA	2025	2025	2,5	EV-NK!G16873
EVFTA	2026	2026	1,2	EV-NK!H16873
EVFTA	2027	2027	0	EV-NK!I16873
UKVFTA	2022	2022	6,2	UKV!D16872
UKVFTA	2023	2023	5	UKV!E16872
UKVFTA	2024	2024	3,7	UKV!F16872
UKVFTA	2025	2025	2,5	UKV!G16872
UKVFTA	2026	2026	1,2	UKV!H16872

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16872
CPTPP	(I)	2021 (DERIVED)	9,5	CPTPP!D16930
CPTPP	(II)	2022 (DERIVED)	8,1	CPTPP!E16930
CPTPP	(III)	2023 (DERIVED)	6,8	CPTPP!F16930
CPTPP	(IV)	2024 (DERIVED)	5,4	CPTPP!G16930
CPTPP	(V)	2025 (DERIVED)	4	CPTPP!H16930
CPTPP	(VI)	2026 (DERIVED)	2,7	CPTPP!I16930
CPTPP	(VII)	2027 (DERIVED)	1,3	CPTPP!J16930
RCEP A	2022	2022	9	RCEPT-A!D16843
RCEP A	2023	2023	8	RCEPT-A!E16843
RCEP A	2024	2024	7	RCEPT-A!F16843
RCEP A	2025	2025	6	RCEPT-A!G16843
RCEP A	2026	2026	5	RCEPT-A!H16843
RCEP A	2027	2027	4	RCEPT-A!I16843
RCEP B	2022	2022	9	B!D16843
RCEP B	2023	2023	8	B!E16843
RCEP B	2024	2024	7	B!F16843
RCEP B	2025	2025	6	B!G16843
RCEP B	2026	2026	5	B!H16843
RCEP B	2027	2027	4	B!I16843
RCEP C	2022	2022	9	C!D16841
RCEP C	2023	2023	8	C!E16841
RCEP C	2024	2024	7	C!F16841
RCEP C	2025	2025	6	C!G16841
RCEP C	2026	2026	5	C!H16841
RCEP C	2027	2027	4	C!I16841

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D16840
RCEP D	2023	2023	8,2	D!E16840
RCEP D	2024	2024	7,3	D!F16840
RCEP D	2025	2025	6,4	D!G16840
RCEP D	2026	2026	5,5	D!H16840
RCEP D	2027	2027	4,5	D!I16840
RCEP E	2022	2022	9	E!D16844
RCEP E	2023	2023	8	E!E16844
RCEP E	2024	2024	7	E!F16844
RCEP E	2025	2025	6	E!G16844
RCEP E	2026	2026	5	E!H16844
RCEP E	2027	2027	4	E!I16844
RCEP F	2022	2022	9	F!D16843
RCEP F	2023	2023	8	F!E16843
RCEP F	2024	2024	7	F!F16843
RCEP F	2025	2025	6	F!G16843
RCEP F	2026	2026	5	F!H16843
RCEP F	2027	2027	4	F!I16843
VIFTA	2024	2024	*	VI!F15794
VIFTA	2025	2025	*	VI!G15794
VIFTA	2026	2026	*	VI!H15794
VIFTA	2027	2027	*	VI!I15794

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 "2,7; M: 4" has a general 2.7% and an "M:" 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 "2,7; M: 4", the FTA schedule for period (VI) shows "2,7".		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	AHKFTA 10%, VCFTA 15%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 8708.80 has 7 lines; 8708.80.92 is distinguished from its siblings by: For vehicles of heading 87.03.	8708.80.15 For vehicles of heading 87.01; 8708.80.16 For vehicles of heading 87.03; 8708.80.17 For vehicles of subheading 8704.10 or heading 87.05; 8708.80.19 Other; 8708.80.91 For vehicles of heading 87.01; 8708.80.99 Other	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	8708.80.92 corresponds to Chapter 98 code 9849.34.94 (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 8708.80.92. 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 8708.80.92 was checked against BT2026 (cell BT2026!N17517), 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.