Vietnam Tariff Intelligence

HS 8708.91.91 detail

HS code	8708.91.91
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Radiators and parts thereof: / - - - Parts: / - - - - For vehicles of heading 87.01
Unit	chiếc
Generated	20/11/2026 07:40:08
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/87089191/

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!K17529
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17529
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17529
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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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
CPTPP	3,6; M: 5,4	3.6% · M: 5.4%	Consolidated BT2026	(VI)	CPTPP	115/2022/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)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	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 D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	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	26	26%	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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E16843
ATIGA	2022	2022	0	AT!E16772
ATIGA	2023	2023	0	AT!F16772
ATIGA	2024	2024	0	AT!G16772
ATIGA	2025	2025	0	AT!H16772
ATIGA	2026	2026	0	AT!I16772
ATIGA	2027	2027	0	AT!J16772
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E16828
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16828
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16828

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16828
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16828
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16828
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E16829
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F16829
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16829
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16829
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16829
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16829
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16830
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16789
AIFTA	30/12/2022	2022	*	AI!F16786
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16786
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16786
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16786
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16786
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16786
VKFTA	2022	2022	0	VK!E16828
VKFTA	2023	2023	0	VK!F16828
VKFTA	2024	2024	0	VK!G16828
VKFTA	2025	2025	0	VK!H16828
VKFTA	2026	2026	0	VK!I16828
VKFTA	2027	2027	0	VK!J16828
VCFTA	2022	2022	26	VC!D16894
VCFTA	2023	2023	26	VC!E16894
VCFTA	2024	2024	26	VC!F16894

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	26	VC!G16894
VCFTA	2026	2026	26	VC!H16894
VCFTA	2027	2027	26	VC!I16894
VN-EAEU	2022	2022	0	EAV!D16870
VN-EAEU	2023	2023	0	EAV!E16870
VN-EAEU	2024	2024	0	EAV!F16870
VN-EAEU	2025	2025	0	EAV!G16870
VN-EAEU	2026	2026	0	EAV!H16870
VN-EAEU	2027	2027	0	EAV!I16870
AHKFTA	2022	2022	10	AKH!D16865
AHKFTA	2023	2023	10	AKH!E16865
AHKFTA	2024	2024	10	AKH!F16865
AHKFTA	2025	2025	10	AKH!G16865
AHKFTA	2026	2026	10	AKH!H16865
AHKFTA	2027	2027	10	AKH!I16865
EVFTA	2022	2022	6,2	EV-NK!D16885
EVFTA	2023	2023	5	EV-NK!E16885
EVFTA	2024	2024	3,7	EV-NK!F16885
EVFTA	2025	2025	2,5	EV-NK!G16885
EVFTA	2026	2026	1,2	EV-NK!H16885
EVFTA	2027	2027	0	EV-NK!I16885
UKVFTA	2022	2022	6,2	UKV!D16884
UKVFTA	2023	2023	5	UKV!E16884
UKVFTA	2024	2024	3,7	UKV!F16884
UKVFTA	2025	2025	2,5	UKV!G16884
UKVFTA	2026	2026	1,2	UKV!H16884

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16884
CPTPP	(I)	2021 (DERIVED)	12,7	CPTPP!D16942
CPTPP	(II)	2022 (DERIVED)	10,9	CPTPP!E16942
CPTPP	(III)	2023 (DERIVED)	9	CPTPP!F16942
CPTPP	(IV)	2024 (DERIVED)	7,2	CPTPP!G16942
CPTPP	(V)	2025 (DERIVED)	5,4	CPTPP!H16942
CPTPP	(VI)	2026 (DERIVED)	3,6	CPTPP!I16942
CPTPP	(VII)	2027 (DERIVED)	1,8	CPTPP!J16942
RCEP A	2022	2022	9,3	RCEPT-A!D16855
RCEP A	2023	2023	8,7	RCEPT-A!E16855
RCEP A	2024	2024	8	RCEPT-A!F16855
RCEP A	2025	2025	7,3	RCEPT-A!G16855
RCEP A	2026	2026	6,7	RCEPT-A!H16855
RCEP A	2027	2027	6	RCEPT-A!I16855
RCEP B	2022	2022	9,3	B!D16855
RCEP B	2023	2023	8,7	B!E16855
RCEP B	2024	2024	8	B!F16855
RCEP B	2025	2025	7,3	B!G16855
RCEP B	2026	2026	6,7	B!H16855
RCEP B	2027	2027	6	B!I16855
RCEP C	2022	2022	9,5	C!D16853
RCEP C	2023	2023	9	C!E16853
RCEP C	2024	2024	8,5	C!F16853
RCEP C	2025	2025	8	C!G16853
RCEP C	2026	2026	7,5	C!H16853
RCEP C	2027	2027	7	C!I16853

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,4	D!D16852
RCEP D	2023	2023	8,8	D!E16852
RCEP D	2024	2024	8,1	D!F16852
RCEP D	2025	2025	7,5	D!G16852
RCEP D	2026	2026	6,9	D!H16852
RCEP D	2027	2027	6,3	D!I16852
RCEP E	2022	2022	9,3	E!D16856
RCEP E	2023	2023	8,7	E!E16856
RCEP E	2024	2024	8	E!F16856
RCEP E	2025	2025	7,3	E!G16856
RCEP E	2026	2026	6,7	E!H16856
RCEP E	2027	2027	6	E!I16856
RCEP F	2022	2022	9,3	F!D16855
RCEP F	2023	2023	8,7	F!E16855
RCEP F	2024	2024	8	F!F16855
RCEP F	2025	2025	7,3	F!G16855
RCEP F	2026	2026	6,7	F!H16855
RCEP F	2027	2027	6	F!I16855
VIFTA	2024	2024	8,6	VI!F15806
VIFTA	2025	2025	7.1	VI!G15806
VIFTA	2026	2026	5.7	VI!H15806
VIFTA	2027	2027	4.3	VI!I15806

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	AHKFTA 10%, VCFTA 26%: 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 8708.91 has 10 lines; 8708.91.91 is distinguished from its siblings by: For vehicles of heading 87.01.	8708.91.15 For vehicles of heading 87.01; 8708.91.16 For vehicles of heading 87.03; 8708.91.17 For vehicles of subheading 8704.10; 8708.91.18 Other; 8708.91.19 Other; 8708.91.93 Drain plugs, 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 8708.91.91. 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 8708.91.91 was checked against BT2026 (cell BT2026!N17529), 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.