Vietnam Tariff Intelligence

HS 8708.93.50 detail

HS code	8708.93.50
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Clutches and parts thereof: / - - - For vehicles of heading 87.01
Unit	chiếc
Generated	09/11/2026 07:32:58
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/87089350/

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!K17545
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17545
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17545
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
AKFTA	0(-BN, KH, LA, PH, TH)	0% (except BN, KH, LA, PH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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
CPTPP	4,9; M: 7,3	4.9% · M: 7.3%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	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 C)	11,3	11.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/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
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
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E16859
ATIGA	2022	2022	0	AT!E16788
ATIGA	2023	2023	0	AT!F16788
ATIGA	2024	2024	0	AT!G16788
ATIGA	2025	2025	0	AT!H16788
ATIGA	2026	2026	0	AT!I16788
ATIGA	2027	2027	0	AT!J16788
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E16844
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16844
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16844

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16844
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16844
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16844
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16845
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16845
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16845
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16845
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16845
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16845
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16850
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16805
AIFTA	30/12/2022	2022	*	AI!F16802
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16802
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16802
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16802
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16802
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16802
VKFTA	2022	2022	0	VK!E16848
VKFTA	2023	2023	0	VK!F16848
VKFTA	2024	2024	0	VK!G16848
VKFTA	2025	2025	0	VK!H16848
VKFTA	2026	2026	0	VK!I16848
VKFTA	2027	2027	0	VK!J16848
VCFTA	2022	2022	5	VC!D16910
VCFTA	2023	2023	3	VC!E16910
VCFTA	2024	2024	0	VC!F16910

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16910
VCFTA	2026	2026	0	VC!H16910
VCFTA	2027	2027	0	VC!I16910
VN-EAEU	2022	2022	*	EAV!D16886
VN-EAEU	2023	2023	*	EAV!E16886
VN-EAEU	2024	2024	*	EAV!F16886
VN-EAEU	2025	2025	*	EAV!G16886
VN-EAEU	2026	2026	*	EAV!H16886
VN-EAEU	2027	2027	*	EAV!I16886
AHKFTA	2022	2022	15	AKH!D16881
AHKFTA	2023	2023	15	AKH!E16881
AHKFTA	2024	2024	15	AKH!F16881
AHKFTA	2025	2025	15	AKH!G16881
AHKFTA	2026	2026	15	AKH!H16881
AHKFTA	2027	2027	15	AKH!I16881
EVFTA	2022	2022	9,3	EV-NK!D16901
EVFTA	2023	2023	7,5	EV-NK!E16901
EVFTA	2024	2024	5,6	EV-NK!F16901
EVFTA	2025	2025	3,7	EV-NK!G16901
EVFTA	2026	2026	1,8	EV-NK!H16901
EVFTA	2027	2027	0	EV-NK!I16901
UKVFTA	2022	2022	9,3	UKV!D16900
UKVFTA	2023	2023	7,5	UKV!E16900
UKVFTA	2024	2024	5,6	UKV!F16900
UKVFTA	2025	2025	3,7	UKV!G16900
UKVFTA	2026	2026	1,8	UKV!H16900

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16900
CPTPP	(I)	2021 (DERIVED)	17,1	CPTPP!D16972
CPTPP	(II)	2022 (DERIVED)	14,7	CPTPP!E16972
CPTPP	(III)	2023 (DERIVED)	12,2	CPTPP!F16972
CPTPP	(IV)	2024 (DERIVED)	9,8	CPTPP!G16972
CPTPP	(V)	2025 (DERIVED)	7,3	CPTPP!H16972
CPTPP	(VI)	2026 (DERIVED)	4,9	CPTPP!I16972
CPTPP	(VII)	2027 (DERIVED)	2,4	CPTPP!J16972
RCEP A	2022	2022	14	RCEPT-A!D16871
RCEP A	2023	2023	13	RCEPT-A!E16871
RCEP A	2024	2024	12	RCEPT-A!F16871
RCEP A	2025	2025	11	RCEPT-A!G16871
RCEP A	2026	2026	10	RCEPT-A!H16871
RCEP A	2027	2027	9	RCEPT-A!I16871
RCEP B	2022	2022	14	B!D16871
RCEP B	2023	2023	13	B!E16871
RCEP B	2024	2024	12	B!F16871
RCEP B	2025	2025	11	B!G16871
RCEP B	2026	2026	10	B!H16871
RCEP B	2027	2027	9	B!I16871
RCEP C	2022	2022	14,3	C!D16869
RCEP C	2023	2023	13,5	C!E16869
RCEP C	2024	2024	12,8	C!F16869
RCEP C	2025	2025	12	C!G16869
RCEP C	2026	2026	11,3	C!H16869
RCEP C	2027	2027	10,5	C!I16869

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D16868
RCEP D	2023	2023	15	D!E16868
RCEP D	2024	2024	15	D!F16868
RCEP D	2025	2025	15	D!G16868
RCEP D	2026	2026	15	D!H16868
RCEP D	2027	2027	15	D!I16868
RCEP E	2022	2022	15	E!D16872
RCEP E	2023	2023	15	E!E16872
RCEP E	2024	2024	15	E!F16872
RCEP E	2025	2025	15	E!G16872
RCEP E	2026	2026	15	E!H16872
RCEP E	2027	2027	15	E!I16872
RCEP F	2022	2022	14	F!D16871
RCEP F	2023	2023	13	F!E16871
RCEP F	2024	2024	12	F!F16871
RCEP F	2025	2025	11	F!G16871
RCEP F	2026	2026	10	F!H16871
RCEP F	2027	2027	9	F!I16871
VIFTA	2024	2024	12,9	VI!F15822
VIFTA	2025	2025	10.7	VI!G15822
VIFTA	2026	2026	8.6	VI!H15822
VIFTA	2027	2027	6.4	VI!I15822

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 "4,9; M: 7,3" has a general 4.9% and an "M:" 7.3% 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 "4,9; M: 7,3", the FTA schedule for period (VI) shows "4,9".		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 15%, RCEP (Annex D) 15%, RCEP (Annex E) 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 8708.93 has 4 lines; 8708.93.50 is distinguished from its siblings by: For vehicles of heading 87.01.	8708.93.60 For vehicles of heading 87.03; 8708.93.70 For vehicles of heading 87.04 or 87.05; 8708.93.90 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8708.93.50. 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 8708.93.50 was checked against BT2026 (cell BT2026!N17545), 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.