Vietnam Tariff Intelligence

HS 8708.95.10 detail

HS code	8708.95.10
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Safety airbags with inflater system; parts thereof: / - - - Safety airbags with inflater system
Unit	chiếc
Generated	12/11/2026 06:49:57
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/87089510/

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!K17558
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17558
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17558
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, CN)	0% (except ID, PH, TH, CN)	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	1,8; M: 2,7	1.8% · M: 2.7%	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
VCFTA	10	10%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	10	10%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
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 (*)
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!E16872
ATIGA	2022	2022	0	AT!E16801
ATIGA	2023	2023	0	AT!F16801
ATIGA	2024	2024	0	AT!G16801
ATIGA	2025	2025	0	AT!H16801
ATIGA	2026	2026	0	AT!I16801
ATIGA	2027	2027	0	AT!J16801
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16857
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16857
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16857

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16857
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16857
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16857
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16858
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16858
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16858
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16858
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16858
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16858
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16863
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16818
AIFTA	30/12/2022	2022	*	AI!F16815
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16815
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16815
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16815
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16815
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16815
VKFTA	2022	2022	2	VK!E16861
VKFTA	2023	2023	1	VK!F16861
VKFTA	2024	2024	0	VK!G16861
VKFTA	2025	2025	0	VK!H16861
VKFTA	2026	2026	0	VK!I16861
VKFTA	2027	2027	0	VK!J16861
VCFTA	2022	2022	10	VC!D16923
VCFTA	2023	2023	10	VC!E16923
VCFTA	2024	2024	10	VC!F16923

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	10	VC!G16923
VCFTA	2026	2026	10	VC!H16923
VCFTA	2027	2027	10	VC!I16923
VN-EAEU	2022	2022	0	EAV!D16899
VN-EAEU	2023	2023	0	EAV!E16899
VN-EAEU	2024	2024	0	EAV!F16899
VN-EAEU	2025	2025	0	EAV!G16899
VN-EAEU	2026	2026	0	EAV!H16899
VN-EAEU	2027	2027	0	EAV!I16899
AHKFTA	2022	2022	*	AKH!D16894
AHKFTA	2023	2023	*	AKH!E16894
AHKFTA	2024	2024	*	AKH!F16894
AHKFTA	2025	2025	*	AKH!G16894
AHKFTA	2026	2026	*	AKH!H16894
AHKFTA	2027	2027	*	AKH!I16894
EVFTA	2022	2022	6,2	EV-NK!D16914
EVFTA	2023	2023	5	EV-NK!E16914
EVFTA	2024	2024	3,7	EV-NK!F16914
EVFTA	2025	2025	2,5	EV-NK!G16914
EVFTA	2026	2026	1,2	EV-NK!H16914
EVFTA	2027	2027	0	EV-NK!I16914
UKVFTA	2022	2022	6,2	UKV!D16913
UKVFTA	2023	2023	5	UKV!E16913
UKVFTA	2024	2024	3,7	UKV!F16913
UKVFTA	2025	2025	2,5	UKV!G16913
UKVFTA	2026	2026	1,2	UKV!H16913

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16913
CPTPP	(I)	2021 (DERIVED)	6,3	CPTPP!D16997
CPTPP	(II)	2022 (DERIVED)	5,4	CPTPP!E16997
CPTPP	(III)	2023 (DERIVED)	4,5	CPTPP!F16997
CPTPP	(IV)	2024 (DERIVED)	3,6	CPTPP!G16997
CPTPP	(V)	2025 (DERIVED)	2,7	CPTPP!H16997
CPTPP	(VI)	2026 (DERIVED)	1,8	CPTPP!I16997
CPTPP	(VII)	2027 (DERIVED)	0,9	CPTPP!J16997
RCEP A	2022	2022	9,3	RCEPT-A!D16884
RCEP A	2023	2023	8,7	RCEPT-A!E16884
RCEP A	2024	2024	8	RCEPT-A!F16884
RCEP A	2025	2025	7,3	RCEPT-A!G16884
RCEP A	2026	2026	6,7	RCEPT-A!H16884
RCEP A	2027	2027	6	RCEPT-A!I16884
RCEP B	2022	2022	9,3	B!D16884
RCEP B	2023	2023	8,7	B!E16884
RCEP B	2024	2024	8	B!F16884
RCEP B	2025	2025	7,3	B!G16884
RCEP B	2026	2026	6,7	B!H16884
RCEP B	2027	2027	6	B!I16884
RCEP C	2022	2022	*	C!D16882
RCEP C	2023	2023	*	C!E16882
RCEP C	2024	2024	*	C!F16882
RCEP C	2025	2025	*	C!G16882
RCEP C	2026	2026	*	C!H16882
RCEP C	2027	2027	*	C!I16882

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,4	D!D16881
RCEP D	2023	2023	8,8	D!E16881
RCEP D	2024	2024	8,1	D!F16881
RCEP D	2025	2025	7,5	D!G16881
RCEP D	2026	2026	6,9	D!H16881
RCEP D	2027	2027	6,3	D!I16881
RCEP E	2022	2022	9,3	E!D16885
RCEP E	2023	2023	8,7	E!E16885
RCEP E	2024	2024	8	E!F16885
RCEP E	2025	2025	7,3	E!G16885
RCEP E	2026	2026	6,7	E!H16885
RCEP E	2027	2027	6	E!I16885
RCEP F	2022	2022	9,3	F!D16884
RCEP F	2023	2023	8,7	F!E16884
RCEP F	2024	2024	8	F!F16884
RCEP F	2025	2025	7,3	F!G16884
RCEP F	2026	2026	6,7	F!H16884
RCEP F	2027	2027	6	F!I16884
VIFTA	2024	2024	10	VI!F15835
VIFTA	2025	2025	10	VI!G15835
VIFTA	2026	2026	10	VI!H15835
VIFTA	2027	2027	10	VI!I15835

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 "1,8; M: 2,7" has a general 1.8% and an "M:" 2.7% 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 "1,8; M: 2,7", the FTA schedule for period (VI) shows "1,8".		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	VCFTA 10%, VIFTA 10%: 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 8708.95 has 2 lines; 8708.95.10 is distinguished from its siblings by: Safety airbags with inflater system.	8708.95.90 Parts	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	8708.95.10 corresponds to Chapter 98 code 9849.35.71 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Túi khí an toàn lắp với hệ thống bơm phồng	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 8708.95.10. 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 8708.95.10 was checked against BT2026 (cell BT2026!N17558), 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.