Vietnam Tariff Intelligence

HS 8708.99.40 detail

HS code	8708.99.40
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Other: / - - - For vehicles of heading 87.02, 87.03 or 87.04: / - - - - Battery carriers or trays and brackets therefor
Unit	chiếc
Generated	12/11/2026 10:24:59
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/87089940/

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!K17570
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17570
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17570
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	1,8	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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
RCEP (Annex E)	7,5	7.5%	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
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
CPTPP	2,7/0; M: 4/0	2,7/0; M: 4/0	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!E16884
ATIGA	2022	2022	0	AT!E16813
ATIGA	2023	2023	0	AT!F16813
ATIGA	2024	2024	0	AT!G16813
ATIGA	2025	2025	0	AT!H16813
ATIGA	2026	2026	0	AT!I16813
ATIGA	2027	2027	0	AT!J16813
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16869
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16869
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16869

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16869
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16869
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16869
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16870
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16870
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16870
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16870
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16870
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16870
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16875
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16830
AIFTA	30/12/2022	2022	*	AI!F16827
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16827
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16827
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16827
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16827
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16827
VKFTA	2022	2022	5	VK!E16873
VKFTA	2023	2023	5	VK!F16873
VKFTA	2024	2024	5	VK!G16873
VKFTA	2025	2025	5	VK!H16873
VKFTA	2026	2026	5	VK!I16873
VKFTA	2027	2027	5	VK!J16873
VCFTA	2022	2022	3	VC!D16935
VCFTA	2023	2023	3	VC!E16935
VCFTA	2024	2024	0	VC!F16935

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16935
VCFTA	2026	2026	0	VC!H16935
VCFTA	2027	2027	0	VC!I16935
VN-EAEU	2022	2022	0	EAV!D16911
VN-EAEU	2023	2023	0	EAV!E16911
VN-EAEU	2024	2024	0	EAV!F16911
VN-EAEU	2025	2025	0	EAV!G16911
VN-EAEU	2026	2026	0	EAV!H16911
VN-EAEU	2027	2027	0	EAV!I16911
AHKFTA	2022	2022	*	AKH!D16906
AHKFTA	2023	2023	*	AKH!E16906
AHKFTA	2024	2024	*	AKH!F16906
AHKFTA	2025	2025	*	AKH!G16906
AHKFTA	2026	2026	*	AKH!H16906
AHKFTA	2027	2027	*	AKH!I16906
EVFTA	2022	2022	9,3	EV-NK!D16926
EVFTA	2023	2023	7,5	EV-NK!E16926
EVFTA	2024	2024	5,6	EV-NK!F16926
EVFTA	2025	2025	3,7	EV-NK!G16926
EVFTA	2026	2026	1,8	EV-NK!H16926
EVFTA	2027	2027	0	EV-NK!I16926
UKVFTA	2022	2022	9,3	UKV!D16925
UKVFTA	2023	2023	7,5	UKV!E16925
UKVFTA	2024	2024	5,6	UKV!F16925
UKVFTA	2025	2025	3,7	UKV!G16925
UKVFTA	2026	2026	1,8	UKV!H16925

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16925
CPTPP	(I)	2021 (DERIVED)		CPTPP!17021
CPTPP	(II)	2022 (DERIVED)		CPTPP!17021
CPTPP	(III)	2023 (DERIVED)		CPTPP!17021
CPTPP	(IV)	2024 (DERIVED)		CPTPP!17021
CPTPP	(V)	2025 (DERIVED)		CPTPP!17021
CPTPP	(VI)	2026 (DERIVED)		CPTPP!17021
CPTPP	(VII)	2027 (DERIVED)		CPTPP!17021
RCEP A	2022	2022	13,5	RCEPT-A!D16896
RCEP A	2023	2023	12	RCEPT-A!E16896
RCEP A	2024	2024	10,5	RCEPT-A!F16896
RCEP A	2025	2025	9	RCEPT-A!G16896
RCEP A	2026	2026	7,5	RCEPT-A!H16896
RCEP A	2027	2027	6	RCEPT-A!I16896
RCEP B	2022	2022	13,5	B!D16896
RCEP B	2023	2023	12	B!E16896
RCEP B	2024	2024	10,5	B!F16896
RCEP B	2025	2025	9	B!G16896
RCEP B	2026	2026	7,5	B!H16896
RCEP B	2027	2027	6	B!I16896
RCEP C	2022	2022	13,5	C!D16894
RCEP C	2023	2023	12	C!E16894
RCEP C	2024	2024	10,5	C!F16894
RCEP C	2025	2025	9	C!G16894
RCEP C	2026	2026	7,5	C!H16894
RCEP C	2027	2027	6	C!I16894

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D16893
RCEP D	2023	2023	12,3	D!E16893
RCEP D	2024	2024	10,9	D!F16893
RCEP D	2025	2025	9,5	D!G16893
RCEP D	2026	2026	8,2	D!H16893
RCEP D	2027	2027	6,8	D!I16893
RCEP E	2022	2022	13,5	E!D16897
RCEP E	2023	2023	12	E!E16897
RCEP E	2024	2024	10,5	E!F16897
RCEP E	2025	2025	9	E!G16897
RCEP E	2026	2026	7,5	E!H16897
RCEP E	2027	2027	6	E!I16897
RCEP F	2022	2022	13,5	F!D16896
RCEP F	2023	2023	12	F!E16896
RCEP F	2024	2024	10,5	F!F16896
RCEP F	2025	2025	9	F!G16896
RCEP F	2026	2026	7,5	F!H16896
RCEP F	2027	2027	6	F!I16896
VIFTA	2024	2024	13.5	VI!F15847
VIFTA	2025	2025	12	VI!G15847
VIFTA	2026	2026	10.5	VI!H15847
VIFTA	2027	2027	9	VI!I15847

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8708.99 has 15 lines; 8708.99.40 is distinguished from its siblings by: Battery carriers or trays and brackets therefor.	8708.99.11 Unassembled fuel tanks; engine brackets; 8708.99.19 Other; 8708.99.21 Fuel tanks; 8708.99.24 Lower half of the fuel tank; fuel caps; filler pipes; filler hose assembly; fuel tank bands; 8708.99.25 Other parts; 8708.99.30 Accelerator, brake or clutch pedals	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	8708.99.40 corresponds to Chapter 98 code 9849.35.85 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Giá đỡ hoặc khay đỡ bình ắc qui và khung của nó	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 8708.99.40. 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 8708.99.40 was checked against BT2026 (cell BT2026!N17570), 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

Item policy

Item policy
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.