Vietnam Tariff Intelligence

HS 8708.30.10 detail

HS code	8708.30.10
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Brakes and servo-brakes; parts thereof: / - - For vehicles of heading 87.01
Unit	chiếc
Generated	10/11/2026 14:51:23
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/87083010/

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!K17443
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17443
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17443
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
AKFTA	0(-BN, LA, MY, PH)	0% (except BN, LA, MY, PH)	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
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	1,8	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
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 E)	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 D)	10,3	10.3%	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
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	28	28%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
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!E16757
ATIGA	2022	2022	0	AT!E16686
ATIGA	2023	2023	0	AT!F16686
ATIGA	2024	2024	0	AT!G16686
ATIGA	2025	2025	0	AT!H16686
ATIGA	2026	2026	0	AT!I16686
ATIGA	2027	2027	0	AT!J16686
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E16742
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16742
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16742

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16742
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16742
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16742
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16743
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16743
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16743
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16743
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16743
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16743
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16744
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16703
AIFTA	30/12/2022	2022	*	AI!F16700
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16700
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16700
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16700
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16700
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16700
VKFTA	2022	2022	0	VK!E16742
VKFTA	2023	2023	0	VK!F16742
VKFTA	2024	2024	0	VK!G16742
VKFTA	2025	2025	0	VK!H16742
VKFTA	2026	2026	0	VK!I16742
VKFTA	2027	2027	0	VK!J16742
VCFTA	2022	2022	28	VC!D16808
VCFTA	2023	2023	28	VC!E16808
VCFTA	2024	2024	28	VC!F16808

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	28	VC!G16808
VCFTA	2026	2026	28	VC!H16808
VCFTA	2027	2027	28	VC!I16808
VN-EAEU	2022	2022	0	EAV!D16784
VN-EAEU	2023	2023	0	EAV!E16784
VN-EAEU	2024	2024	0	EAV!F16784
VN-EAEU	2025	2025	0	EAV!G16784
VN-EAEU	2026	2026	0	EAV!H16784
VN-EAEU	2027	2027	0	EAV!I16784
AHKFTA	2022	2022	*	AKH!D16779
AHKFTA	2023	2023	*	AKH!E16779
AHKFTA	2024	2024	*	AKH!F16779
AHKFTA	2025	2025	*	AKH!G16779
AHKFTA	2026	2026	*	AKH!H16779
AHKFTA	2027	2027	*	AKH!I16779
EVFTA	2022	2022	9,3	EV-NK!D16799
EVFTA	2023	2023	7,5	EV-NK!E16799
EVFTA	2024	2024	5,6	EV-NK!F16799
EVFTA	2025	2025	3,7	EV-NK!G16799
EVFTA	2026	2026	1,8	EV-NK!H16799
EVFTA	2027	2027	0	EV-NK!I16799
UKVFTA	2022	2022	9,3	UKV!D16798
UKVFTA	2023	2023	7,5	UKV!E16798
UKVFTA	2024	2024	5,6	UKV!F16798
UKVFTA	2025	2025	3,7	UKV!G16798
UKVFTA	2026	2026	1,8	UKV!H16798

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16798
CPTPP	(I)	2021 (DERIVED)	17,1	CPTPP!D16806
CPTPP	(II)	2022 (DERIVED)	14,7	CPTPP!E16806
CPTPP	(III)	2023 (DERIVED)	12,2	CPTPP!F16806
CPTPP	(IV)	2024 (DERIVED)	9,8	CPTPP!G16806
CPTPP	(V)	2025 (DERIVED)	7,3	CPTPP!H16806
CPTPP	(VI)	2026 (DERIVED)	4,9	CPTPP!I16806
CPTPP	(VII)	2027 (DERIVED)	2,4	CPTPP!J16806
RCEP A	2022	2022	14	RCEPT-A!D16769
RCEP A	2023	2023	13	RCEPT-A!E16769
RCEP A	2024	2024	12	RCEPT-A!F16769
RCEP A	2025	2025	11	RCEPT-A!G16769
RCEP A	2026	2026	10	RCEPT-A!H16769
RCEP A	2027	2027	9	RCEPT-A!I16769
RCEP B	2022	2022	14	B!D16769
RCEP B	2023	2023	13	B!E16769
RCEP B	2024	2024	12	B!F16769
RCEP B	2025	2025	11	B!G16769
RCEP B	2026	2026	10	B!H16769
RCEP B	2027	2027	9	B!I16769
RCEP C	2022	2022	*	C!D16767
RCEP C	2023	2023	*	C!E16767
RCEP C	2024	2024	*	C!F16767
RCEP C	2025	2025	*	C!G16767
RCEP C	2026	2026	*	C!H16767
RCEP C	2027	2027	*	C!I16767

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	14,1	D!D16766
RCEP D	2023	2023	13,1	D!E16766
RCEP D	2024	2024	12,2	D!F16766
RCEP D	2025	2025	11,3	D!G16766
RCEP D	2026	2026	10,3	D!H16766
RCEP D	2027	2027	9,4	D!I16766
RCEP E	2022	2022	14	E!D16770
RCEP E	2023	2023	13	E!E16770
RCEP E	2024	2024	12	E!F16770
RCEP E	2025	2025	11	E!G16770
RCEP E	2026	2026	10	E!H16770
RCEP E	2027	2027	9	E!I16770
RCEP F	2022	2022	14	F!D16769
RCEP F	2023	2023	13	F!E16769
RCEP F	2024	2024	12	F!F16769
RCEP F	2025	2025	11	F!G16769
RCEP F	2026	2026	10	F!H16769
RCEP F	2027	2027	9	F!I16769
VIFTA	2024	2024	13,5	VI!F15720
VIFTA	2025	2025	12	VI!G15720
VIFTA	2026	2026	10.5	VI!H15720
VIFTA	2027	2027	9	VI!I15720

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	VCFTA 28%: 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 8708.30 has 5 lines; 8708.30.10 is distinguished from its siblings by: For vehicles of heading 87.01.	8708.30.21 Brake drums, brake discs or brake pipes; 8708.30.29 Other; 8708.30.30 Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04; 8708.30.90 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 8708.30.10. 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 15% for 8708.30.10 was checked against BT2026 (cell BT2026!N17443), 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.