Vietnam Tariff Intelligence

HS 8708.40.25 detail

HS code	8708.40.25
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Gear boxes and parts thereof: / - - Gear boxes, assembled: / - - - For vehicles of heading 87.01
Unit	chiếc
Generated	10/11/2026 15:09:48
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/87084025/

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!K17456
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17456
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17456
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)	0% (except ID, PH)	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, ID, LA, MY, PH)	0% (except BN, ID, 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
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 E)	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 F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,3	10.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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
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!E16770
ATIGA	2022	2022	0	AT!E16699
ATIGA	2023	2023	0	AT!F16699
ATIGA	2024	2024	0	AT!G16699
ATIGA	2025	2025	0	AT!H16699
ATIGA	2026	2026	0	AT!I16699
ATIGA	2027	2027	0	AT!J16699
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E16755
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16755
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16755

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16755
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16755
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16755
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16756
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16756
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16756
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16756
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16756
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16756
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16757
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16716
AIFTA	30/12/2022	2022	*	AI!F16713
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16713
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16713
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16713
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16713
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16713
VKFTA	2022	2022	0	VK!E16755
VKFTA	2023	2023	0	VK!F16755
VKFTA	2024	2024	0	VK!G16755
VKFTA	2025	2025	0	VK!H16755
VKFTA	2026	2026	0	VK!I16755
VKFTA	2027	2027	0	VK!J16755
VCFTA	2022	2022	5	VC!D16821
VCFTA	2023	2023	3	VC!E16821
VCFTA	2024	2024	0	VC!F16821

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16821
VCFTA	2026	2026	0	VC!H16821
VCFTA	2027	2027	0	VC!I16821
VN-EAEU	2022	2022	*	EAV!D16797
VN-EAEU	2023	2023	*	EAV!E16797
VN-EAEU	2024	2024	*	EAV!F16797
VN-EAEU	2025	2025	*	EAV!G16797
VN-EAEU	2026	2026	*	EAV!H16797
VN-EAEU	2027	2027	*	EAV!I16797
AHKFTA	2022	2022	15	AKH!D16792
AHKFTA	2023	2023	15	AKH!E16792
AHKFTA	2024	2024	15	AKH!F16792
AHKFTA	2025	2025	15	AKH!G16792
AHKFTA	2026	2026	15	AKH!H16792
AHKFTA	2027	2027	15	AKH!I16792
EVFTA	2022	2022	9,3	EV-NK!D16812
EVFTA	2023	2023	7,5	EV-NK!E16812
EVFTA	2024	2024	5,6	EV-NK!F16812
EVFTA	2025	2025	3,7	EV-NK!G16812
EVFTA	2026	2026	1,8	EV-NK!H16812
EVFTA	2027	2027	0	EV-NK!I16812
UKVFTA	2022	2022	9,3	UKV!D16811
UKVFTA	2023	2023	7,5	UKV!E16811
UKVFTA	2024	2024	5,6	UKV!F16811
UKVFTA	2025	2025	3,7	UKV!G16811
UKVFTA	2026	2026	1,8	UKV!H16811

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16811
CPTPP	(I)	2021 (DERIVED)	17,1	CPTPP!D16827
CPTPP	(II)	2022 (DERIVED)	14,7	CPTPP!E16827
CPTPP	(III)	2023 (DERIVED)	12,2	CPTPP!F16827
CPTPP	(IV)	2024 (DERIVED)	9,8	CPTPP!G16827
CPTPP	(V)	2025 (DERIVED)	7,3	CPTPP!H16827
CPTPP	(VI)	2026 (DERIVED)	4,9	CPTPP!I16827
CPTPP	(VII)	2027 (DERIVED)	2,4	CPTPP!J16827
RCEP A	2022	2022	14	RCEPT-A!D16782
RCEP A	2023	2023	13	RCEPT-A!E16782
RCEP A	2024	2024	12	RCEPT-A!F16782
RCEP A	2025	2025	11	RCEPT-A!G16782
RCEP A	2026	2026	10	RCEPT-A!H16782
RCEP A	2027	2027	9	RCEPT-A!I16782
RCEP B	2022	2022	14	B!D16782
RCEP B	2023	2023	13	B!E16782
RCEP B	2024	2024	12	B!F16782
RCEP B	2025	2025	11	B!G16782
RCEP B	2026	2026	10	B!H16782
RCEP B	2027	2027	9	B!I16782
RCEP C	2022	2022	14,3	C!D16780
RCEP C	2023	2023	13,5	C!E16780
RCEP C	2024	2024	12,8	C!F16780
RCEP C	2025	2025	12	C!G16780
RCEP C	2026	2026	11,3	C!H16780
RCEP C	2027	2027	10,5	C!I16780

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	14,1	D!D16779
RCEP D	2023	2023	13,1	D!E16779
RCEP D	2024	2024	12,2	D!F16779
RCEP D	2025	2025	11,3	D!G16779
RCEP D	2026	2026	10,3	D!H16779
RCEP D	2027	2027	9,4	D!I16779
RCEP E	2022	2022	14	E!D16783
RCEP E	2023	2023	13	E!E16783
RCEP E	2024	2024	12	E!F16783
RCEP E	2025	2025	11	E!G16783
RCEP E	2026	2026	10	E!H16783
RCEP E	2027	2027	9	E!I16783
RCEP F	2022	2022	14	F!D16782
RCEP F	2023	2023	13	F!E16782
RCEP F	2024	2024	12	F!F16782
RCEP F	2025	2025	11	F!G16782
RCEP F	2026	2026	10	F!H16782
RCEP F	2027	2027	9	F!I16782
VIFTA	2024	2024	12,9	VI!F15733
VIFTA	2025	2025	10.7	VI!G15733
VIFTA	2026	2026	8.6	VI!H15733
VIFTA	2027	2027	6.4	VI!I15733

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%: 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 8708.40 has 11 lines; 8708.40.25 is distinguished from its siblings by: For vehicles of heading 87.01.	8708.40.11 For vehicles of heading 87.03; 8708.40.13 For vehicles of heading 87.04 or 87.05; 8708.40.14 For vehicles of heading 87.01; 8708.40.19 Other; 8708.40.26 For vehicles of heading 87.03; 8708.40.27 For vehicles of heading 87.04 or 87.05	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 8708.40.25. 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 8708.40.25 was checked against BT2026 (cell BT2026!N17456), 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.