Vietnam Tariff Intelligence

HS 8708.91.19 detail

HS code	8708.91.19
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Radiators and parts thereof: / - - - Radiators: / - - - - Other
Unit	chiếc
Generated	16/11/2026 17:06:04
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/87089119/

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!K17527
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17527
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17527
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
AJCEP	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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 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 C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex D)	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
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!E16841
ATIGA	2022	2022	0	AT!E16770
ATIGA	2023	2023	0	AT!F16770
ATIGA	2024	2024	0	AT!G16770
ATIGA	2025	2025	0	AT!H16770
ATIGA	2026	2026	0	AT!I16770
ATIGA	2027	2027	0	AT!J16770
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16826
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F16826
AJCEP	01/4/2024 - 31/3/2025	2024	3	AJ!G16826

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	3	AJ!H16826
AJCEP	01/4/2026 - 31/3/2027	2026	3	AJ!I16826
AJCEP	01/4/2027 - 31/3/2028	2027	3	AJ!J16826
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E16827
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F16827
VJEPA	01/4/2024 - 31/3/2025	2024	3	VJ!G16827
VJEPA	01/4/2025 - 31/3/2026	2025	3	VJ!H16827
VJEPA	01/4/2026 - 31/3/2027	2026	3	VJ!I16827
VJEPA	01/4/2027 - 31/3/2028	2027	3	VJ!J16827
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16828
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16787
AIFTA	30/12/2022	2022	*	AI!F16784
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16784
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16784
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16784
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16784
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16784
VKFTA	2022	2022	2	VK!E16826
VKFTA	2023	2023	1	VK!F16826
VKFTA	2024	2024	0	VK!G16826
VKFTA	2025	2025	0	VK!H16826
VKFTA	2026	2026	0	VK!I16826
VKFTA	2027	2027	0	VK!J16826
VCFTA	2022	2022	3	VC!D16892
VCFTA	2023	2023	3	VC!E16892
VCFTA	2024	2024	0	VC!F16892

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16892
VCFTA	2026	2026	0	VC!H16892
VCFTA	2027	2027	0	VC!I16892
VN-EAEU	2022	2022	0	EAV!D16868
VN-EAEU	2023	2023	0	EAV!E16868
VN-EAEU	2024	2024	0	EAV!F16868
VN-EAEU	2025	2025	0	EAV!G16868
VN-EAEU	2026	2026	0	EAV!H16868
VN-EAEU	2027	2027	0	EAV!I16868
AHKFTA	2022	2022	*	AKH!D16863
AHKFTA	2023	2023	*	AKH!E16863
AHKFTA	2024	2024	*	AKH!F16863
AHKFTA	2025	2025	*	AKH!G16863
AHKFTA	2026	2026	*	AKH!H16863
AHKFTA	2027	2027	*	AKH!I16863
EVFTA	2022	2022	6,2	EV-NK!D16883
EVFTA	2023	2023	5	EV-NK!E16883
EVFTA	2024	2024	3,7	EV-NK!F16883
EVFTA	2025	2025	2,5	EV-NK!G16883
EVFTA	2026	2026	1,2	EV-NK!H16883
EVFTA	2027	2027	0	EV-NK!I16883
UKVFTA	2022	2022	6,2	UKV!D16882
UKVFTA	2023	2023	5	UKV!E16882
UKVFTA	2024	2024	3,7	UKV!F16882
UKVFTA	2025	2025	2,5	UKV!G16882
UKVFTA	2026	2026	1,2	UKV!H16882

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16882
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D16940
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E16940
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F16940
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G16940
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H16940
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I16940
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J16940
RCEP A	2022	2022	9,3	RCEPT-A!D16853
RCEP A	2023	2023	8,7	RCEPT-A!E16853
RCEP A	2024	2024	8	RCEPT-A!F16853
RCEP A	2025	2025	7,3	RCEPT-A!G16853
RCEP A	2026	2026	6,7	RCEPT-A!H16853
RCEP A	2027	2027	6	RCEPT-A!I16853
RCEP B	2022	2022	9,3	B!D16853
RCEP B	2023	2023	8,7	B!E16853
RCEP B	2024	2024	8	B!F16853
RCEP B	2025	2025	7,3	B!G16853
RCEP B	2026	2026	6,7	B!H16853
RCEP B	2027	2027	6	B!I16853
RCEP C	2022	2022	9,5	C!D16851
RCEP C	2023	2023	9	C!E16851
RCEP C	2024	2024	8,5	C!F16851
RCEP C	2025	2025	8	C!G16851
RCEP C	2026	2026	7,5	C!H16851
RCEP C	2027	2027	7	C!I16851

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	10	D!D16850
RCEP D	2023	2023	10	D!E16850
RCEP D	2024	2024	10	D!F16850
RCEP D	2025	2025	10	D!G16850
RCEP D	2026	2026	10	D!H16850
RCEP D	2027	2027	10	D!I16850
RCEP E	2022	2022	10	E!D16854
RCEP E	2023	2023	10	E!E16854
RCEP E	2024	2024	10	E!F16854
RCEP E	2025	2025	10	E!G16854
RCEP E	2026	2026	10	E!H16854
RCEP E	2027	2027	10	E!I16854
RCEP F	2022	2022	9,3	F!D16853
RCEP F	2023	2023	8,7	F!E16853
RCEP F	2024	2024	8	F!F16853
RCEP F	2025	2025	7,3	F!G16853
RCEP F	2026	2026	6,7	F!H16853
RCEP F	2027	2027	6	F!I16853
VIFTA	2024	2024	9	VI!F15804
VIFTA	2025	2025	8	VI!G15804
VIFTA	2026	2026	7	VI!H15804
VIFTA	2027	2027	6	VI!I15804

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex D) 10%, RCEP (Annex E) 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 8708.91 has 10 lines; 8708.91.19 is distinguished from its siblings by: Other.	8708.91.15 For vehicles of heading 87.01; 8708.91.16 For vehicles of heading 87.03; 8708.91.17 For vehicles of subheading 8704.10; 8708.91.18 Other; 8708.91.91 For vehicles of heading 87.01; 8708.91.93 Drain plugs, for vehicles of heading 87.03	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	8708.91.19 corresponds to Chapter 98 code 9849.35.29 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - - Loại khác	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 8708.91.19. 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 8708.91.19 was checked against BT2026 (cell BT2026!N17527), 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.