Vietnam Tariff Intelligence

HS 8708.30.90 detail

HS code	8708.30.90
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Brakes and servo-brakes; parts thereof: / - - Other
Unit	chiếc
Generated	02/11/2026 12:48:01
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://vietnamtariff.com/hs-code/87083090/

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!K17448
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17448
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17448
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/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
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/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 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
RCEP (Annex F)	10	10%	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VIFTA	10	10%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
CPTPP	0/1,8; M: 0/2,7	0/1,8; M: 0/2,7	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 (*)
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!E16762
ATIGA	2022	2022	0	AT!E16691
ATIGA	2023	2023	0	AT!F16691
ATIGA	2024	2024	0	AT!G16691
ATIGA	2025	2025	0	AT!H16691
ATIGA	2026	2026	0	AT!I16691
ATIGA	2027	2027	0	AT!J16691
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16747
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F16747
AJCEP	01/4/2024 - 31/3/2025	2024	3	AJ!G16747
AJCEP	01/4/2025 - 31/3/2026	2025	3	AJ!H16747
AJCEP	01/4/2026 - 31/3/2027	2026	3	AJ!I16747

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	3	AJ!J16747
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E16748
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F16748
VJEPA	01/4/2024 - 31/3/2025	2024	3	VJ!G16748
VJEPA	01/4/2025 - 31/3/2026	2025	3	VJ!H16748
VJEPA	01/4/2026 - 31/3/2027	2026	3	VJ!I16748
VJEPA	01/4/2027 - 31/3/2028	2027	3	VJ!J16748
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16749
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16708
AIFTA	30/12/2022	2022	*	AI!F16705
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16705
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16705
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16705
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16705
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16705
VKFTA	2022	2022	5	VK!E16747
VKFTA	2023	2023	5	VK!F16747
VKFTA	2024	2024	5	VK!G16747
VKFTA	2025	2025	5	VK!H16747
VKFTA	2026	2026	5	VK!I16747
VKFTA	2027	2027	5	VK!J16747
VCFTA	2022	2022	10	VC!D16813
VCFTA	2023	2023	10	VC!E16813
VCFTA	2024	2024	10	VC!F16813
VCFTA	2025	2025	10	VC!G16813
VCFTA	2026	2026	10	VC!H16813

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	10	VC!I16813
VN-EAEU	2022	2022	0	EAV!D16789
VN-EAEU	2023	2023	0	EAV!E16789
VN-EAEU	2024	2024	0	EAV!F16789
VN-EAEU	2025	2025	0	EAV!G16789
VN-EAEU	2026	2026	0	EAV!H16789
VN-EAEU	2027	2027	0	EAV!I16789
AHKFTA	2022	2022	*	AKH!D16784
AHKFTA	2023	2023	*	AKH!E16784
AHKFTA	2024	2024	*	AKH!F16784
AHKFTA	2025	2025	*	AKH!G16784
AHKFTA	2026	2026	*	AKH!H16784
AHKFTA	2027	2027	*	AKH!I16784
EVFTA	2022	2022	6,2	EV-NK!D16804
EVFTA	2023	2023	5	EV-NK!E16804
EVFTA	2024	2024	3,7	EV-NK!F16804
EVFTA	2025	2025	2,5	EV-NK!G16804
EVFTA	2026	2026	1,2	EV-NK!H16804
EVFTA	2027	2027	0	EV-NK!I16804
UKVFTA	2022	2022	6,2	UKV!D16803
UKVFTA	2023	2023	5	UKV!E16803
UKVFTA	2024	2024	3,7	UKV!F16803
UKVFTA	2025	2025	2,5	UKV!G16803
UKVFTA	2026	2026	1,2	UKV!H16803
UKVFTA	2027	2027	0	UKV!I16803
CPTPP	(I)	2021 (DERIVED)		CPTPP!16813

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)		CPTPP!16813
CPTPP	(III)	2023 (DERIVED)		CPTPP!16813
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16813
CPTPP	(V)	2025 (DERIVED)		CPTPP!16813
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16813
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16813
RCEP A	2022	2022	10	RCEPT-A!D16774
RCEP A	2023	2023	10	RCEPT-A!E16774
RCEP A	2024	2024	10	RCEPT-A!F16774
RCEP A	2025	2025	10	RCEPT-A!G16774
RCEP A	2026	2026	10	RCEPT-A!H16774
RCEP A	2027	2027	10	RCEPT-A!I16774
RCEP B	2022	2022	10	B!D16774
RCEP B	2023	2023	10	B!E16774
RCEP B	2024	2024	10	B!F16774
RCEP B	2025	2025	10	B!G16774
RCEP B	2026	2026	10	B!H16774
RCEP B	2027	2027	10	B!I16774
RCEP C	2022	2022	*	C!D16772
RCEP C	2023	2023	*	C!E16772
RCEP C	2024	2024	*	C!F16772
RCEP C	2025	2025	*	C!G16772
RCEP C	2026	2026	*	C!H16772
RCEP C	2027	2027	*	C!I16772
RCEP D	2022	2022	10	D!D16771
RCEP D	2023	2023	10	D!E16771

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	10	D!F16771
RCEP D	2025	2025	10	D!G16771
RCEP D	2026	2026	10	D!H16771
RCEP D	2027	2027	10	D!I16771
RCEP E	2022	2022	10	E!D16775
RCEP E	2023	2023	10	E!E16775
RCEP E	2024	2024	10	E!F16775
RCEP E	2025	2025	10	E!G16775
RCEP E	2026	2026	10	E!H16775
RCEP E	2027	2027	10	E!I16775
RCEP F	2022	2022	10	F!D16774
RCEP F	2023	2023	10	F!E16774
RCEP F	2024	2024	10	F!F16774
RCEP F	2025	2025	10	F!G16774
RCEP F	2026	2026	10	F!H16774
RCEP F	2027	2027	10	F!I16774
VIFTA	2024	2024	10	VI!F15725
VIFTA	2025	2025	10	VI!G15725
VIFTA	2026	2026	10	VI!H15725
VIFTA	2027	2027	10	VI!I15725

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 A) 10%, RCEP (Annex B) 10%, RCEP (Annex D) 10%, RCEP (Annex E) 10%, RCEP (Annex F) 10%, 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 8708.30 has 5 lines; 8708.30.90 is distinguished from its siblings by: Other.	8708.30.10 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	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	8708.30.90 corresponds to Chapter 98 code 9849.34.39 (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 8708.30.90. 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 8708.30.90 was checked against BT2026 (cell BT2026!N17448), 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.