Vietnam Tariff Intelligence

HS 8708.91.15 detail

HS code	8708.91.15
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Radiators and parts thereof: / - - - Radiators: / - - - - For vehicles of heading 87.01
Unit	chiếc
Generated	04/11/2026 11:58:53
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/87089115/

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!K17522
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17522
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17522
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, KH, LA, PH)	0% (except BN, KH, LA, 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
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
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
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 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 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
RCEP (Annex D)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	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
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!E16836
ATIGA	2022	2022	0	AT!E16765
ATIGA	2023	2023	0	AT!F16765
ATIGA	2024	2024	0	AT!G16765
ATIGA	2025	2025	0	AT!H16765
ATIGA	2026	2026	0	AT!I16765
ATIGA	2027	2027	0	AT!J16765
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E16821
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16821
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16821

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16821
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16821
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16821
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16822
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16822
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16822
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16822
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16822
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16822
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16823
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16782
AIFTA	30/12/2022	2022	*	AI!F16779
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16779
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16779
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16779
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16779
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16779
VKFTA	2022	2022	0	VK!E16821
VKFTA	2023	2023	0	VK!F16821
VKFTA	2024	2024	0	VK!G16821
VKFTA	2025	2025	0	VK!H16821
VKFTA	2026	2026	0	VK!I16821
VKFTA	2027	2027	0	VK!J16821
VCFTA	2022	2022	5	VC!D16887
VCFTA	2023	2023	3	VC!E16887
VCFTA	2024	2024	0	VC!F16887

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16887
VCFTA	2026	2026	0	VC!H16887
VCFTA	2027	2027	0	VC!I16887
VN-EAEU	2022	2022	*	EAV!D16863
VN-EAEU	2023	2023	*	EAV!E16863
VN-EAEU	2024	2024	*	EAV!F16863
VN-EAEU	2025	2025	*	EAV!G16863
VN-EAEU	2026	2026	*	EAV!H16863
VN-EAEU	2027	2027	*	EAV!I16863
AHKFTA	2022	2022	15	AKH!D16858
AHKFTA	2023	2023	15	AKH!E16858
AHKFTA	2024	2024	15	AKH!F16858
AHKFTA	2025	2025	15	AKH!G16858
AHKFTA	2026	2026	15	AKH!H16858
AHKFTA	2027	2027	15	AKH!I16858
EVFTA	2022	2022	9,3	EV-NK!D16878
EVFTA	2023	2023	7,5	EV-NK!E16878
EVFTA	2024	2024	5,6	EV-NK!F16878
EVFTA	2025	2025	3,7	EV-NK!G16878
EVFTA	2026	2026	1,8	EV-NK!H16878
EVFTA	2027	2027	0	EV-NK!I16878
UKVFTA	2022	2022	9,3	UKV!D16877
UKVFTA	2023	2023	7,5	UKV!E16877
UKVFTA	2024	2024	5,6	UKV!F16877
UKVFTA	2025	2025	3,7	UKV!G16877
UKVFTA	2026	2026	1,8	UKV!H16877

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16877
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D16935
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E16935
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F16935
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G16935
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H16935
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I16935
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J16935
RCEP A	2022	2022	14	RCEPT-A!D16848
RCEP A	2023	2023	13	RCEPT-A!E16848
RCEP A	2024	2024	12	RCEPT-A!F16848
RCEP A	2025	2025	11	RCEPT-A!G16848
RCEP A	2026	2026	10	RCEPT-A!H16848
RCEP A	2027	2027	9	RCEPT-A!I16848
RCEP B	2022	2022	14	B!D16848
RCEP B	2023	2023	13	B!E16848
RCEP B	2024	2024	12	B!F16848
RCEP B	2025	2025	11	B!G16848
RCEP B	2026	2026	10	B!H16848
RCEP B	2027	2027	9	B!I16848
RCEP C	2022	2022	14,3	C!D16846
RCEP C	2023	2023	13,5	C!E16846
RCEP C	2024	2024	12,8	C!F16846
RCEP C	2025	2025	12	C!G16846
RCEP C	2026	2026	11,3	C!H16846
RCEP C	2027	2027	10,5	C!I16846

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D16845
RCEP D	2023	2023	15	D!E16845
RCEP D	2024	2024	15	D!F16845
RCEP D	2025	2025	15	D!G16845
RCEP D	2026	2026	15	D!H16845
RCEP D	2027	2027	15	D!I16845
RCEP E	2022	2022	15	E!D16849
RCEP E	2023	2023	15	E!E16849
RCEP E	2024	2024	15	E!F16849
RCEP E	2025	2025	15	E!G16849
RCEP E	2026	2026	15	E!H16849
RCEP E	2027	2027	15	E!I16849
RCEP F	2022	2022	14	F!D16848
RCEP F	2023	2023	13	F!E16848
RCEP F	2024	2024	12	F!F16848
RCEP F	2025	2025	11	F!G16848
RCEP F	2026	2026	10	F!H16848
RCEP F	2027	2027	9	F!I16848
VIFTA	2024	2024	12,9	VI!F15799
VIFTA	2025	2025	10.7	VI!G15799
VIFTA	2026	2026	8.6	VI!H15799
VIFTA	2027	2027	6.4	VI!I15799

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	AHKFTA 15%, RCEP (Annex D) 15%, RCEP (Annex E) 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 8708.91 has 10 lines; 8708.91.15 is distinguished from its siblings by: 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; 8708.91.19 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8708.91.15. 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 8708.91.15 was checked against BT2026 (cell BT2026!N17522), 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.