Vietnam Tariff Intelligence

HS 8708.91.93 detail

HS code	8708.91.93
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Radiators and parts thereof: / - - - Parts: / - - - - Drain plugs, for vehicles of heading 87.03
Unit	chiếc
Generated	10/11/2026 06:10:51
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/87089193/

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!K17530
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17530
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17530
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)	0% (except ID, PH, TH)	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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
CPTPP	2,7; M: 4	2.7% · M: 4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AJCEP	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	10	10%	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	15	15%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
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!E16844
ATIGA	2022	2022	0	AT!E16773
ATIGA	2023	2023	0	AT!F16773
ATIGA	2024	2024	0	AT!G16773
ATIGA	2025	2025	0	AT!H16773
ATIGA	2026	2026	0	AT!I16773
ATIGA	2027	2027	0	AT!J16773
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16829
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F16829
AJCEP	01/4/2024 - 31/3/2025	2024	3	AJ!G16829

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	3	AJ!H16829
AJCEP	01/4/2026 - 31/3/2027	2026	3	AJ!I16829
AJCEP	01/4/2027 - 31/3/2028	2027	3	AJ!J16829
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16830
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16830
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16830
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16830
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16830
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16830
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16831
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16790
AIFTA	30/12/2022	2022	*	AI!F16787
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16787
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16787
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16787
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16787
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16787
VKFTA	2022	2022	5	VK!E16829
VKFTA	2023	2023	5	VK!F16829
VKFTA	2024	2024	5	VK!G16829
VKFTA	2025	2025	5	VK!H16829
VKFTA	2026	2026	5	VK!I16829
VKFTA	2027	2027	5	VK!J16829
VCFTA	2022	2022	15	VC!D16895
VCFTA	2023	2023	15	VC!E16895
VCFTA	2024	2024	15	VC!F16895

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	15	VC!G16895
VCFTA	2026	2026	15	VC!H16895
VCFTA	2027	2027	15	VC!I16895
VN-EAEU	2022	2022	*	EAV!D16871
VN-EAEU	2023	2023	*	EAV!E16871
VN-EAEU	2024	2024	*	EAV!F16871
VN-EAEU	2025	2025	*	EAV!G16871
VN-EAEU	2026	2026	*	EAV!H16871
VN-EAEU	2027	2027	*	EAV!I16871
AHKFTA	2022	2022	10	AKH!D16866
AHKFTA	2023	2023	10	AKH!E16866
AHKFTA	2024	2024	10	AKH!F16866
AHKFTA	2025	2025	10	AKH!G16866
AHKFTA	2026	2026	10	AKH!H16866
AHKFTA	2027	2027	10	AKH!I16866
EVFTA	2022	2022	6,2	EV-NK!D16886
EVFTA	2023	2023	5	EV-NK!E16886
EVFTA	2024	2024	3,7	EV-NK!F16886
EVFTA	2025	2025	2,5	EV-NK!G16886
EVFTA	2026	2026	1,2	EV-NK!H16886
EVFTA	2027	2027	0	EV-NK!I16886
UKVFTA	2022	2022	6,2	UKV!D16885
UKVFTA	2023	2023	5	UKV!E16885
UKVFTA	2024	2024	3,7	UKV!F16885
UKVFTA	2025	2025	2,5	UKV!G16885
UKVFTA	2026	2026	1,2	UKV!H16885

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16885
CPTPP	(I)	2021 (DERIVED)	9,5	CPTPP!D16943
CPTPP	(II)	2022 (DERIVED)	8,1	CPTPP!E16943
CPTPP	(III)	2023 (DERIVED)	6,8	CPTPP!F16943
CPTPP	(IV)	2024 (DERIVED)	5,4	CPTPP!G16943
CPTPP	(V)	2025 (DERIVED)	4	CPTPP!H16943
CPTPP	(VI)	2026 (DERIVED)	2,7	CPTPP!I16943
CPTPP	(VII)	2027 (DERIVED)	1,3	CPTPP!J16943
RCEP A	2022	2022	9	RCEPT-A!D16856
RCEP A	2023	2023	8	RCEPT-A!E16856
RCEP A	2024	2024	7	RCEPT-A!F16856
RCEP A	2025	2025	6	RCEPT-A!G16856
RCEP A	2026	2026	5	RCEPT-A!H16856
RCEP A	2027	2027	4	RCEPT-A!I16856
RCEP B	2022	2022	9	B!D16856
RCEP B	2023	2023	8	B!E16856
RCEP B	2024	2024	7	B!F16856
RCEP B	2025	2025	6	B!G16856
RCEP B	2026	2026	5	B!H16856
RCEP B	2027	2027	4	B!I16856
RCEP C	2022	2022	9	C!D16854
RCEP C	2023	2023	8	C!E16854
RCEP C	2024	2024	7	C!F16854
RCEP C	2025	2025	6	C!G16854
RCEP C	2026	2026	5	C!H16854
RCEP C	2027	2027	4	C!I16854

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D16853
RCEP D	2023	2023	8,2	D!E16853
RCEP D	2024	2024	7,3	D!F16853
RCEP D	2025	2025	6,4	D!G16853
RCEP D	2026	2026	5,5	D!H16853
RCEP D	2027	2027	4,5	D!I16853
RCEP E	2022	2022	9	E!D16857
RCEP E	2023	2023	8	E!E16857
RCEP E	2024	2024	7	E!F16857
RCEP E	2025	2025	6	E!G16857
RCEP E	2026	2026	5	E!H16857
RCEP E	2027	2027	4	E!I16857
RCEP F	2022	2022	9	F!D16856
RCEP F	2023	2023	8	F!E16856
RCEP F	2024	2024	7	F!F16856
RCEP F	2025	2025	6	F!G16856
RCEP F	2026	2026	5	F!H16856
RCEP F	2027	2027	4	F!I16856
VIFTA	2024	2024	10	VI!F15807
VIFTA	2025	2025	10	VI!G15807
VIFTA	2026	2026	10	VI!H15807
VIFTA	2027	2027	10	VI!I15807

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 "2,7; M: 4" has a general 2.7% and an "M:" 4% 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 "2,7; M: 4", the FTA schedule for period (VI) shows "2,7".		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 10%, VIFTA 10%, VCFTA 15%: 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; 8708.91.93 is distinguished from its siblings by: Drain plugs, for vehicles of heading 87.03.	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; 8708.91.19 Other; 8708.91.91 For vehicles of heading 87.01	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	8708.91.93 corresponds to Chapter 98 code 9849.35.31 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - - Nút xả dùng cho xe thuộc nhóm 87.03	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 8708.91.93. 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 8708.91.93 was checked against BT2026 (cell BT2026!N17530), 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.