Vietnam Tariff Intelligence

HS 8708.91.94 detail

HS code	8708.91.94
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 87.02 or 87.04 (excluding subheading 8704.10)
Unit	chiếc
Generated	10/11/2026 02:34:06
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/87089194/

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!K17531
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17531
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17531
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
RCEP (Annex D)	5,5	5.5%	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
AHKFTA	10	10%	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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E16845
ATIGA	2022	2022	0	AT!E16774
ATIGA	2023	2023	0	AT!F16774
ATIGA	2024	2024	0	AT!G16774
ATIGA	2025	2025	0	AT!H16774
ATIGA	2026	2026	0	AT!I16774
ATIGA	2027	2027	0	AT!J16774
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16830
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16830
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16830

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16830
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16830
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16830
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16831
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16831
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16831
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16831
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16831
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16831
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16832
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16791
AIFTA	30/12/2022	2022	*	AI!F16788
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16788
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16788
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16788
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16788
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16788
VKFTA	2022	2022	5	VK!E16830
VKFTA	2023	2023	5	VK!F16830
VKFTA	2024	2024	5	VK!G16830
VKFTA	2025	2025	5	VK!H16830
VKFTA	2026	2026	5	VK!I16830
VKFTA	2027	2027	5	VK!J16830
VCFTA	2022	2022	3	VC!D16896
VCFTA	2023	2023	3	VC!E16896
VCFTA	2024	2024	0	VC!F16896

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16896
VCFTA	2026	2026	0	VC!H16896
VCFTA	2027	2027	0	VC!I16896
VN-EAEU	2022	2022	0	EAV!D16872
VN-EAEU	2023	2023	0	EAV!E16872
VN-EAEU	2024	2024	0	EAV!F16872
VN-EAEU	2025	2025	0	EAV!G16872
VN-EAEU	2026	2026	0	EAV!H16872
VN-EAEU	2027	2027	0	EAV!I16872
AHKFTA	2022	2022	10	AKH!D16867
AHKFTA	2023	2023	10	AKH!E16867
AHKFTA	2024	2024	10	AKH!F16867
AHKFTA	2025	2025	10	AKH!G16867
AHKFTA	2026	2026	10	AKH!H16867
AHKFTA	2027	2027	10	AKH!I16867
EVFTA	2022	2022	6,2	EV-NK!D16887
EVFTA	2023	2023	5	EV-NK!E16887
EVFTA	2024	2024	3,7	EV-NK!F16887
EVFTA	2025	2025	2,5	EV-NK!G16887
EVFTA	2026	2026	1,2	EV-NK!H16887
EVFTA	2027	2027	0	EV-NK!I16887
UKVFTA	2022	2022	6,2	UKV!D16886
UKVFTA	2023	2023	5	UKV!E16886
UKVFTA	2024	2024	3,7	UKV!F16886
UKVFTA	2025	2025	2,5	UKV!G16886
UKVFTA	2026	2026	1,2	UKV!H16886

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16886
CPTPP	(I)	2021 (DERIVED)	1	CPTPP!D16944
CPTPP	(II)	2022 (DERIVED)	0,5	CPTPP!E16944
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F16944
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G16944
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H16944
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I16944
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J16944
RCEP A	2022	2022	9	RCEPT-A!D16857
RCEP A	2023	2023	8	RCEPT-A!E16857
RCEP A	2024	2024	7	RCEPT-A!F16857
RCEP A	2025	2025	6	RCEPT-A!G16857
RCEP A	2026	2026	5	RCEPT-A!H16857
RCEP A	2027	2027	4	RCEPT-A!I16857
RCEP B	2022	2022	9	B!D16857
RCEP B	2023	2023	8	B!E16857
RCEP B	2024	2024	7	B!F16857
RCEP B	2025	2025	6	B!G16857
RCEP B	2026	2026	5	B!H16857
RCEP B	2027	2027	4	B!I16857
RCEP C	2022	2022	9	C!D16855
RCEP C	2023	2023	8	C!E16855
RCEP C	2024	2024	7	C!F16855
RCEP C	2025	2025	6	C!G16855
RCEP C	2026	2026	5	C!H16855
RCEP C	2027	2027	4	C!I16855

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D16854
RCEP D	2023	2023	8,2	D!E16854
RCEP D	2024	2024	7,3	D!F16854
RCEP D	2025	2025	6,4	D!G16854
RCEP D	2026	2026	5,5	D!H16854
RCEP D	2027	2027	4,5	D!I16854
RCEP E	2022	2022	9	E!D16858
RCEP E	2023	2023	8	E!E16858
RCEP E	2024	2024	7	E!F16858
RCEP E	2025	2025	6	E!G16858
RCEP E	2026	2026	5	E!H16858
RCEP E	2027	2027	4	E!I16858
RCEP F	2022	2022	9	F!D16857
RCEP F	2023	2023	8	F!E16857
RCEP F	2024	2024	7	F!F16857
RCEP F	2025	2025	6	F!G16857
RCEP F	2026	2026	5	F!H16857
RCEP F	2027	2027	4	F!I16857
VIFTA	2024	2024	9	VI!F15808
VIFTA	2025	2025	8	VI!G15808
VIFTA	2026	2026	7	VI!H15808
VIFTA	2027	2027	6	VI!I15808

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 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; 8708.91.94 is distinguished from its siblings by: Drain plugs, for vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10).	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	8708.91.94 corresponds to Chapter 98 code 9849.35.32 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - - Nút xả dùng cho xe thuộc nhóm 87.02 hoặc 87.04 (trừ loại thuộc phân nhóm 8704.10)	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 8708.91.94. 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 8708.91.94 was checked against BT2026 (cell BT2026!N17531), 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.