Vietnam Tariff Intelligence

HS 8708.91.99 detail

HS code	8708.91.99
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Radiators and parts thereof: / - - - Parts: / - - - - Other
Unit	chiếc
Generated	07/11/2026 17:07:06
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/87089199/

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!K17533
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17533
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17533
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!E16847
ATIGA	2022	2022	0	AT!E16776
ATIGA	2023	2023	0	AT!F16776
ATIGA	2024	2024	0	AT!G16776
ATIGA	2025	2025	0	AT!H16776
ATIGA	2026	2026	0	AT!I16776
ATIGA	2027	2027	0	AT!J16776
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16832
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16832
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16832

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16832
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16832
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16832
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16833
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16833
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16833
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16833
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16833
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16833
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16834
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16793
AIFTA	30/12/2022	2022	*	AI!F16790
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16790
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16790
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16790
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16790
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16790
VKFTA	2022	2022	5	VK!E16832
VKFTA	2023	2023	5	VK!F16832
VKFTA	2024	2024	5	VK!G16832
VKFTA	2025	2025	5	VK!H16832
VKFTA	2026	2026	5	VK!I16832
VKFTA	2027	2027	5	VK!J16832
VCFTA	2022	2022	3	VC!D16898
VCFTA	2023	2023	3	VC!E16898
VCFTA	2024	2024	0	VC!F16898

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16898
VCFTA	2026	2026	0	VC!H16898
VCFTA	2027	2027	0	VC!I16898
VN-EAEU	2022	2022	0	EAV!D16874
VN-EAEU	2023	2023	0	EAV!E16874
VN-EAEU	2024	2024	0	EAV!F16874
VN-EAEU	2025	2025	0	EAV!G16874
VN-EAEU	2026	2026	0	EAV!H16874
VN-EAEU	2027	2027	0	EAV!I16874
AHKFTA	2022	2022	10	AKH!D16869
AHKFTA	2023	2023	10	AKH!E16869
AHKFTA	2024	2024	10	AKH!F16869
AHKFTA	2025	2025	10	AKH!G16869
AHKFTA	2026	2026	10	AKH!H16869
AHKFTA	2027	2027	10	AKH!I16869
EVFTA	2022	2022	6,2	EV-NK!D16889
EVFTA	2023	2023	5	EV-NK!E16889
EVFTA	2024	2024	3,7	EV-NK!F16889
EVFTA	2025	2025	2,5	EV-NK!G16889
EVFTA	2026	2026	1,2	EV-NK!H16889
EVFTA	2027	2027	0	EV-NK!I16889
UKVFTA	2022	2022	6,2	UKV!D16888
UKVFTA	2023	2023	5	UKV!E16888
UKVFTA	2024	2024	3,7	UKV!F16888
UKVFTA	2025	2025	2,5	UKV!G16888
UKVFTA	2026	2026	1,2	UKV!H16888

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16888
CPTPP	(I)	2021 (DERIVED)	1	CPTPP!D16946
CPTPP	(II)	2022 (DERIVED)	0,5	CPTPP!E16946
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F16946
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G16946
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H16946
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I16946
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J16946
RCEP A	2022	2022	9	RCEPT-A!D16859
RCEP A	2023	2023	8	RCEPT-A!E16859
RCEP A	2024	2024	7	RCEPT-A!F16859
RCEP A	2025	2025	6	RCEPT-A!G16859
RCEP A	2026	2026	5	RCEPT-A!H16859
RCEP A	2027	2027	4	RCEPT-A!I16859
RCEP B	2022	2022	9	B!D16859
RCEP B	2023	2023	8	B!E16859
RCEP B	2024	2024	7	B!F16859
RCEP B	2025	2025	6	B!G16859
RCEP B	2026	2026	5	B!H16859
RCEP B	2027	2027	4	B!I16859
RCEP C	2022	2022	9	C!D16857
RCEP C	2023	2023	8	C!E16857
RCEP C	2024	2024	7	C!F16857
RCEP C	2025	2025	6	C!G16857
RCEP C	2026	2026	5	C!H16857
RCEP C	2027	2027	4	C!I16857

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D16856
RCEP D	2023	2023	8,2	D!E16856
RCEP D	2024	2024	7,3	D!F16856
RCEP D	2025	2025	6,4	D!G16856
RCEP D	2026	2026	5,5	D!H16856
RCEP D	2027	2027	4,5	D!I16856
RCEP E	2022	2022	9	E!D16860
RCEP E	2023	2023	8	E!E16860
RCEP E	2024	2024	7	E!F16860
RCEP E	2025	2025	6	E!G16860
RCEP E	2026	2026	5	E!H16860
RCEP E	2027	2027	4	E!I16860
RCEP F	2022	2022	9	F!D16859
RCEP F	2023	2023	8	F!E16859
RCEP F	2024	2024	7	F!F16859
RCEP F	2025	2025	6	F!G16859
RCEP F	2026	2026	5	F!H16859
RCEP F	2027	2027	4	F!I16859
VIFTA	2024	2024	9	VI!F15810
VIFTA	2025	2025	8	VI!G15810
VIFTA	2026	2026	7	VI!H15810
VIFTA	2027	2027	6	VI!I15810

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; 8708.91.99 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; 8708.91.19 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	8708.91.99 corresponds to Chapter 98 code 9849.35.39 (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 8708.91.99. 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 8708.91.99 was checked against BT2026 (cell BT2026!N17533), 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.