Vietnam Tariff Intelligence

HS 8708.92.20 detail

HS code	8708.92.20
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Silencers (mufflers) and exhaust pipes; parts thereof: / - - - For vehicles of heading 87.03
Unit	chiếc
Generated	10/11/2026 07:24:53
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/87089220/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17536
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17536
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17536
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
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-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	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/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 C)	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
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	15	15%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VKFTA	20	20%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
CPTPP	4,5/2,7; M: 6,8/4	4,5/2,7; M: 6,8/4	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 (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E16850
ATIGA	2022	2022	0	AT!E16779
ATIGA	2023	2023	0	AT!F16779
ATIGA	2024	2024	0	AT!G16779
ATIGA	2025	2025	0	AT!H16779
ATIGA	2026	2026	0	AT!I16779
ATIGA	2027	2027	0	AT!J16779
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16835
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16835
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16835

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16835
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16835
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16835
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16836
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16836
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16836
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16836
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16836
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16836
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16837
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16796
AIFTA	30/12/2022	2022	*	AI!F16793
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16793
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16793
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16793
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16793
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16793
VKFTA	2022	2022	20	VK!E16835
VKFTA	2023	2023	20	VK!F16835
VKFTA	2024	2024	20	VK!G16835
VKFTA	2025	2025	20	VK!H16835
VKFTA	2026	2026	20	VK!I16835
VKFTA	2027	2027	20	VK!J16835
VCFTA	2022	2022	15	VC!D16901
VCFTA	2023	2023	15	VC!E16901
VCFTA	2024	2024	15	VC!F16901

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	15	VC!G16901
VCFTA	2026	2026	15	VC!H16901
VCFTA	2027	2027	15	VC!I16901
VN-EAEU	2022	2022	0	EAV!D16877
VN-EAEU	2023	2023	0	EAV!E16877
VN-EAEU	2024	2024	0	EAV!F16877
VN-EAEU	2025	2025	0	EAV!G16877
VN-EAEU	2026	2026	0	EAV!H16877
VN-EAEU	2027	2027	0	EAV!I16877
AHKFTA	2022	2022	*	AKH!D16872
AHKFTA	2023	2023	*	AKH!E16872
AHKFTA	2024	2024	*	AKH!F16872
AHKFTA	2025	2025	*	AKH!G16872
AHKFTA	2026	2026	*	AKH!H16872
AHKFTA	2027	2027	*	AKH!I16872
EVFTA	2022	2022	12,5	EV-NK!D16892
EVFTA	2023	2023	10	EV-NK!E16892
EVFTA	2024	2024	7,5	EV-NK!F16892
EVFTA	2025	2025	5	EV-NK!G16892
EVFTA	2026	2026	2,5	EV-NK!H16892
EVFTA	2027	2027	0	EV-NK!I16892
UKVFTA	2022	2022	12,5	UKV!D16891
UKVFTA	2023	2023	10	UKV!E16891
UKVFTA	2024	2024	7,5	UKV!F16891
UKVFTA	2025	2025	5	UKV!G16891
UKVFTA	2026	2026	2,5	UKV!H16891

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16891
CPTPP	(I)	2021 (DERIVED)		CPTPP!16953
CPTPP	(II)	2022 (DERIVED)		CPTPP!16953
CPTPP	(III)	2023 (DERIVED)		CPTPP!16953
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16953
CPTPP	(V)	2025 (DERIVED)		CPTPP!16953
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16953
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16953
RCEP A	2022	2022	18	RCEPT-A!D16862
RCEP A	2023	2023	16	RCEPT-A!E16862
RCEP A	2024	2024	14	RCEPT-A!F16862
RCEP A	2025	2025	12	RCEPT-A!G16862
RCEP A	2026	2026	10	RCEPT-A!H16862
RCEP A	2027	2027	8	RCEPT-A!I16862
RCEP B	2022	2022	18	B!D16862
RCEP B	2023	2023	16	B!E16862
RCEP B	2024	2024	14	B!F16862
RCEP B	2025	2025	12	B!G16862
RCEP B	2026	2026	10	B!H16862
RCEP B	2027	2027	8	B!I16862
RCEP C	2022	2022	18	C!D16860
RCEP C	2023	2023	16	C!E16860
RCEP C	2024	2024	14	C!F16860
RCEP C	2025	2025	12	C!G16860
RCEP C	2026	2026	10	C!H16860
RCEP C	2027	2027	8	C!I16860

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D16859
RCEP D	2023	2023	16,4	D!E16859
RCEP D	2024	2024	14,5	D!F16859
RCEP D	2025	2025	12,7	D!G16859
RCEP D	2026	2026	10,9	D!H16859
RCEP D	2027	2027	9,1	D!I16859
RCEP E	2022	2022	18	E!D16863
RCEP E	2023	2023	16	E!E16863
RCEP E	2024	2024	14	E!F16863
RCEP E	2025	2025	12	E!G16863
RCEP E	2026	2026	10	E!H16863
RCEP E	2027	2027	8	E!I16863
RCEP F	2022	2022	18	F!D16862
RCEP F	2023	2023	16	F!E16862
RCEP F	2024	2024	14	F!F16862
RCEP F	2025	2025	12	F!G16862
RCEP F	2026	2026	10	F!H16862
RCEP F	2027	2027	8	F!I16862
VIFTA	2024	2024	*	VI!F15813
VIFTA	2025	2025	*	VI!G15813
VIFTA	2026	2026	*	VI!H15813
VIFTA	2027	2027	*	VI!I15813

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	VKFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 8708.92 has 7 lines; 8708.92.20 is distinguished from its siblings by: For vehicles of heading 87.03.	8708.92.10 For vehicles of heading 87.01; 8708.92.51 Silencers (mufflers) and exhaust pipes; 8708.92.52 Parts; 8708.92.61 Silencers (mufflers) and exhaust pipes; 8708.92.62 Parts; 8708.92.90 Other	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	8708.92.20 corresponds to Chapter 98 code 9845.90.90 (specific MFN: 25%). Applies only if Chapter 98 conditions are met.	- - Ống xả	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
HS-005	BLUE	Chapter 98 equivalent exists	8708.92.20 corresponds to Chapter 98 code 9849.35.41 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - 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 8708.92.20. 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 20% for 8708.92.20 was checked against BT2026 (cell BT2026!N17536), 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.