Vietnam Tariff Intelligence

HS 8708.92.52 detail

HS code	8708.92.52
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 subheading 8704.10: / - - - - Parts
Unit	chiếc
Generated	04/11/2026 22:49:48
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/87089252/

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!K17539
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17539
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17539
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
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-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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	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)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	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
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 (*)
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!E16853
ATIGA	2022	2022	0	AT!E16782
ATIGA	2023	2023	0	AT!F16782
ATIGA	2024	2024	0	AT!G16782
ATIGA	2025	2025	0	AT!H16782
ATIGA	2026	2026	0	AT!I16782
ATIGA	2027	2027	0	AT!J16782
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16838
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16838
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16838

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16838
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16838
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16838
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16839
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16839
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16839
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16839
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16839
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16839
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16840
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16799
AIFTA	30/12/2022	2022	*	AI!F16796
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16796
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16796
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16796
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16796
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16796
VKFTA	2022	2022	5	VK!E16838
VKFTA	2023	2023	5	VK!F16838
VKFTA	2024	2024	5	VK!G16838
VKFTA	2025	2025	5	VK!H16838
VKFTA	2026	2026	5	VK!I16838
VKFTA	2027	2027	5	VK!J16838
VCFTA	2022	2022	3	VC!D16904
VCFTA	2023	2023	3	VC!E16904
VCFTA	2024	2024	0	VC!F16904

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16904
VCFTA	2026	2026	0	VC!H16904
VCFTA	2027	2027	0	VC!I16904
VN-EAEU	2022	2022	*	EAV!D16880
VN-EAEU	2023	2023	*	EAV!E16880
VN-EAEU	2024	2024	*	EAV!F16880
VN-EAEU	2025	2025	*	EAV!G16880
VN-EAEU	2026	2026	*	EAV!H16880
VN-EAEU	2027	2027	*	EAV!I16880
AHKFTA	2022	2022	*	AKH!D16875
AHKFTA	2023	2023	*	AKH!E16875
AHKFTA	2024	2024	*	AKH!F16875
AHKFTA	2025	2025	*	AKH!G16875
AHKFTA	2026	2026	*	AKH!H16875
AHKFTA	2027	2027	*	AKH!I16875
EVFTA	2022	2022	9,3	EV-NK!D16895
EVFTA	2023	2023	7,5	EV-NK!E16895
EVFTA	2024	2024	5,6	EV-NK!F16895
EVFTA	2025	2025	3,7	EV-NK!G16895
EVFTA	2026	2026	1,8	EV-NK!H16895
EVFTA	2027	2027	0	EV-NK!I16895
UKVFTA	2022	2022	9,3	UKV!D16894
UKVFTA	2023	2023	7,5	UKV!E16894
UKVFTA	2024	2024	5,6	UKV!F16894
UKVFTA	2025	2025	3,7	UKV!G16894
UKVFTA	2026	2026	1,8	UKV!H16894

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16894
CPTPP	(I)	2021 (DERIVED)	1,6	CPTPP!D16960
CPTPP	(II)	2022 (DERIVED)	0,8	CPTPP!E16960
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F16960
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G16960
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H16960
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I16960
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J16960
RCEP A	2022	2022	13,5	RCEPT-A!D16865
RCEP A	2023	2023	12	RCEPT-A!E16865
RCEP A	2024	2024	10,5	RCEPT-A!F16865
RCEP A	2025	2025	9	RCEPT-A!G16865
RCEP A	2026	2026	7,5	RCEPT-A!H16865
RCEP A	2027	2027	6	RCEPT-A!I16865
RCEP B	2022	2022	13,5	B!D16865
RCEP B	2023	2023	12	B!E16865
RCEP B	2024	2024	10,5	B!F16865
RCEP B	2025	2025	9	B!G16865
RCEP B	2026	2026	7,5	B!H16865
RCEP B	2027	2027	6	B!I16865
RCEP C	2022	2022	13,5	C!D16863
RCEP C	2023	2023	12	C!E16863
RCEP C	2024	2024	10,5	C!F16863
RCEP C	2025	2025	9	C!G16863
RCEP C	2026	2026	7,5	C!H16863
RCEP C	2027	2027	6	C!I16863

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D16862
RCEP D	2023	2023	12,3	D!E16862
RCEP D	2024	2024	10,9	D!F16862
RCEP D	2025	2025	9,5	D!G16862
RCEP D	2026	2026	8,2	D!H16862
RCEP D	2027	2027	6,8	D!I16862
RCEP E	2022	2022	13,5	E!D16866
RCEP E	2023	2023	12	E!E16866
RCEP E	2024	2024	10,5	E!F16866
RCEP E	2025	2025	9	E!G16866
RCEP E	2026	2026	7,5	E!H16866
RCEP E	2027	2027	6	E!I16866
RCEP F	2022	2022	13,5	F!D16865
RCEP F	2023	2023	12	F!E16865
RCEP F	2024	2024	10,5	F!F16865
RCEP F	2025	2025	9	F!G16865
RCEP F	2026	2026	7,5	F!H16865
RCEP F	2027	2027	6	F!I16865
VIFTA	2024	2024	12.9	VI!F15816
VIFTA	2025	2025	10.7	VI!G15816
VIFTA	2026	2026	8.6	VI!H15816
VIFTA	2027	2027	6.4	VI!I15816

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8708.92 has 7 lines; 8708.92.52 is distinguished from its siblings by: Parts.	8708.92.10 For vehicles of heading 87.01; 8708.92.20 For vehicles of heading 87.03; 8708.92.51 Silencers (mufflers) and exhaust pipes; 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	8708.92.52 corresponds to Chapter 98 code 9849.35.43 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - - Bộ phận	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 8708.92.52. 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 8708.92.52 was checked against BT2026 (cell BT2026!N17539), 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.