Vietnam Tariff Intelligence

HS 8708.92.90 detail

HS code	8708.92.90
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: / - - - Other
Unit	chiếc
Generated	08/11/2026 12:44:36
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/87089290/

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!K17543
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17543
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17543
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
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	1,8	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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VIFTA	8.6	8.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AKFTA	*/*/5	* / * / 5 (several rates)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Needs interpretation
CPTPP	0/2,7/0; M: 0/4/0	0/2,7/0; M: 0/4/0	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Needs interpretation
VKFTA	15/15/5	15 / 15 / 5 (several rates)	Consolidated BT2026	2026	VK	125/2022/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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E16857
ATIGA	2022	2022	0	AT!E16786
ATIGA	2023	2023	0	AT!F16786
ATIGA	2024	2024	0	AT!G16786
ATIGA	2025	2025	0	AT!H16786
ATIGA	2026	2026	0	AT!I16786
ATIGA	2027	2027	0	AT!J16786
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16842
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16842
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16842

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16842
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16842
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16842
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16843
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16843
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16843
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16843
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16843
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16843
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)			AK!16844
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16803
AIFTA	30/12/2022	2022	*	AI!F16800
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16800
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16800
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16800
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16800
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16800
VKFTA	2022	2022		VK!16842
VKFTA	2023	2023		VK!16842
VKFTA	2024	2024		VK!16842
VKFTA	2025	2025		VK!16842
VKFTA	2026	2026		VK!16842
VKFTA	2027	2027		VK!16842
VCFTA	2022	2022	3	VC!D16908
VCFTA	2023	2023	3	VC!E16908
VCFTA	2024	2024	0	VC!F16908

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16908
VCFTA	2026	2026	0	VC!H16908
VCFTA	2027	2027	0	VC!I16908
VN-EAEU	2022	2022	0	EAV!D16884
VN-EAEU	2023	2023	0	EAV!E16884
VN-EAEU	2024	2024	0	EAV!F16884
VN-EAEU	2025	2025	0	EAV!G16884
VN-EAEU	2026	2026	0	EAV!H16884
VN-EAEU	2027	2027	0	EAV!I16884
AHKFTA	2022	2022	*	AKH!D16879
AHKFTA	2023	2023	*	AKH!E16879
AHKFTA	2024	2024	*	AKH!F16879
AHKFTA	2025	2025	*	AKH!G16879
AHKFTA	2026	2026	*	AKH!H16879
AHKFTA	2027	2027	*	AKH!I16879
EVFTA	2022	2022	9,3	EV-NK!D16899
EVFTA	2023	2023	7,5	EV-NK!E16899
EVFTA	2024	2024	5,6	EV-NK!F16899
EVFTA	2025	2025	3,7	EV-NK!G16899
EVFTA	2026	2026	1,8	EV-NK!H16899
EVFTA	2027	2027	0	EV-NK!I16899
UKVFTA	2022	2022	9,3	UKV!D16898
UKVFTA	2023	2023	7,5	UKV!E16898
UKVFTA	2024	2024	5,6	UKV!F16898
UKVFTA	2025	2025	3,7	UKV!G16898
UKVFTA	2026	2026	1,8	UKV!H16898

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16898
CPTPP	(I)	2021 (DERIVED)		CPTPP!16966
CPTPP	(II)	2022 (DERIVED)		CPTPP!16966
CPTPP	(III)	2023 (DERIVED)		CPTPP!16966
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16966
CPTPP	(V)	2025 (DERIVED)		CPTPP!16966
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16966
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16966
RCEP A	2022	2022	13,5	RCEPT-A!D16869
RCEP A	2023	2023	12	RCEPT-A!E16869
RCEP A	2024	2024	10,5	RCEPT-A!F16869
RCEP A	2025	2025	9	RCEPT-A!G16869
RCEP A	2026	2026	7,5	RCEPT-A!H16869
RCEP A	2027	2027	6	RCEPT-A!I16869
RCEP B	2022	2022	13,5	B!D16869
RCEP B	2023	2023	12	B!E16869
RCEP B	2024	2024	10,5	B!F16869
RCEP B	2025	2025	9	B!G16869
RCEP B	2026	2026	7,5	B!H16869
RCEP B	2027	2027	6	B!I16869
RCEP C	2022	2022	13,5	C!D16867
RCEP C	2023	2023	12	C!E16867
RCEP C	2024	2024	10,5	C!F16867
RCEP C	2025	2025	9	C!G16867
RCEP C	2026	2026	7,5	C!H16867
RCEP C	2027	2027	6	C!I16867

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D16866
RCEP D	2023	2023	12,3	D!E16866
RCEP D	2024	2024	10,9	D!F16866
RCEP D	2025	2025	9,5	D!G16866
RCEP D	2026	2026	8,2	D!H16866
RCEP D	2027	2027	6,8	D!I16866
RCEP E	2022	2022	13,5	E!D16870
RCEP E	2023	2023	12	E!E16870
RCEP E	2024	2024	10,5	E!F16870
RCEP E	2025	2025	9	E!G16870
RCEP E	2026	2026	7,5	E!H16870
RCEP E	2027	2027	6	E!I16870
RCEP F	2022	2022	13,5	F!D16869
RCEP F	2023	2023	12	F!E16869
RCEP F	2024	2024	10,5	F!F16869
RCEP F	2025	2025	9	F!G16869
RCEP F	2026	2026	7,5	F!H16869
RCEP F	2027	2027	6	F!I16869
VIFTA	2024	2024	12.9	VI!F15820
VIFTA	2025	2025	10.7	VI!G15820
VIFTA	2026	2026	8.6	VI!H15820
VIFTA	2027	2027	6.4	VI!I15820

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; 8708.92.90 is distinguished from its siblings by: Other.	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; 8708.92.52 Parts; 8708.92.61 Silencers (mufflers) and exhaust pipes; 8708.92.62 Parts	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	8708.92.90 corresponds to Chapter 98 code 9849.35.49 (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 8708.92.90. 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 8708.92.90 was checked against BT2026 (cell BT2026!N17543), 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.