Vietnam Tariff Intelligence

HS 8708.94.95 detail

HS code	8708.94.95
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Steering wheels, steering columns and steering boxes; parts thereof: / - - - Other: / - - - - For vehicles of heading 87.03
Unit	chiếc
Generated	04/11/2026 12:56:25
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/87089495/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17555
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N17555
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17555
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 (-PH, TH)	0% (except 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
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	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	3,6; M: 5,4	3.6% · M: 5.4%	Consolidated BT2026	(VI)	CPTPP	115/2022/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)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	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 D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	20	20%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	25	25%	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
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!E16869
ATIGA	2022	2022	0	AT!E16798
ATIGA	2023	2023	0	AT!F16798
ATIGA	2024	2024	0	AT!G16798
ATIGA	2025	2025	0	AT!H16798
ATIGA	2026	2026	0	AT!I16798
ATIGA	2027	2027	0	AT!J16798
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16854
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16854
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16854

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16854
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16854
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16854
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16855
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16855
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16855
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16855
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16855
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16855
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16860
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16815
AIFTA	30/12/2022	2022	*	AI!F16812
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16812
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16812
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16812
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16812
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16812
VKFTA	2022	2022	5	VK!E16858
VKFTA	2023	2023	5	VK!F16858
VKFTA	2024	2024	5	VK!G16858
VKFTA	2025	2025	5	VK!H16858
VKFTA	2026	2026	5	VK!I16858
VKFTA	2027	2027	5	VK!J16858
VCFTA	2022	2022	20	VC!D16920
VCFTA	2023	2023	20	VC!E16920
VCFTA	2024	2024	20	VC!F16920

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	20	VC!G16920
VCFTA	2026	2026	20	VC!H16920
VCFTA	2027	2027	20	VC!I16920
VN-EAEU	2022	2022	*	EAV!D16896
VN-EAEU	2023	2023	*	EAV!E16896
VN-EAEU	2024	2024	*	EAV!F16896
VN-EAEU	2025	2025	*	EAV!G16896
VN-EAEU	2026	2026	*	EAV!H16896
VN-EAEU	2027	2027	*	EAV!I16896
AHKFTA	2022	2022	25	AKH!D16891
AHKFTA	2023	2023	25	AKH!E16891
AHKFTA	2024	2024	25	AKH!F16891
AHKFTA	2025	2025	25	AKH!G16891
AHKFTA	2026	2026	25	AKH!H16891
AHKFTA	2027	2027	25	AKH!I16891
EVFTA	2022	2022	15,6	EV-NK!D16911
EVFTA	2023	2023	12,5	EV-NK!E16911
EVFTA	2024	2024	9,3	EV-NK!F16911
EVFTA	2025	2025	6,2	EV-NK!G16911
EVFTA	2026	2026	3,1	EV-NK!H16911
EVFTA	2027	2027	0	EV-NK!I16911
UKVFTA	2022	2022	15,6	UKV!D16910
UKVFTA	2023	2023	12,5	UKV!E16910
UKVFTA	2024	2024	9,3	UKV!F16910
UKVFTA	2025	2025	6,2	UKV!G16910
UKVFTA	2026	2026	3,1	UKV!H16910

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16910
CPTPP	(I)	2021 (DERIVED)	12,7	CPTPP!D16990
CPTPP	(II)	2022 (DERIVED)	10,9	CPTPP!E16990
CPTPP	(III)	2023 (DERIVED)	9	CPTPP!F16990
CPTPP	(IV)	2024 (DERIVED)	7,2	CPTPP!G16990
CPTPP	(V)	2025 (DERIVED)	5,4	CPTPP!H16990
CPTPP	(VI)	2026 (DERIVED)	3,6	CPTPP!I16990
CPTPP	(VII)	2027 (DERIVED)	1,8	CPTPP!J16990
RCEP A	2022	2022	22,5	RCEPT-A!D16881
RCEP A	2023	2023	20	RCEPT-A!E16881
RCEP A	2024	2024	17,5	RCEPT-A!F16881
RCEP A	2025	2025	15	RCEPT-A!G16881
RCEP A	2026	2026	12,5	RCEPT-A!H16881
RCEP A	2027	2027	10	RCEPT-A!I16881
RCEP B	2022	2022	22,5	B!D16881
RCEP B	2023	2023	20	B!E16881
RCEP B	2024	2024	17,5	B!F16881
RCEP B	2025	2025	15	B!G16881
RCEP B	2026	2026	12,5	B!H16881
RCEP B	2027	2027	10	B!I16881
RCEP C	2022	2022	22,5	C!D16879
RCEP C	2023	2023	20	C!E16879
RCEP C	2024	2024	17,5	C!F16879
RCEP C	2025	2025	15	C!G16879
RCEP C	2026	2026	12,5	C!H16879
RCEP C	2027	2027	10	C!I16879

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D16878
RCEP D	2023	2023	20,5	D!E16878
RCEP D	2024	2024	18,2	D!F16878
RCEP D	2025	2025	15,9	D!G16878
RCEP D	2026	2026	13,6	D!H16878
RCEP D	2027	2027	11,4	D!I16878
RCEP E	2022	2022	22,5	E!D16882
RCEP E	2023	2023	20	E!E16882
RCEP E	2024	2024	17,5	E!F16882
RCEP E	2025	2025	15	E!G16882
RCEP E	2026	2026	12,5	E!H16882
RCEP E	2027	2027	10	E!I16882
RCEP F	2022	2022	22,5	F!D16881
RCEP F	2023	2023	20	F!E16881
RCEP F	2024	2024	17,5	F!F16881
RCEP F	2025	2025	15	F!G16881
RCEP F	2026	2026	12,5	F!H16881
RCEP F	2027	2027	10	F!I16881
VIFTA	2024	2024	25	VI!F15832
VIFTA	2025	2025	25	VI!G15832
VIFTA	2026	2026	25	VI!H15832
VIFTA	2027	2027	25	VI!I15832

Advisory & warnings

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

FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "3,6; M: 5,4" has a general 3.6% and an "M:" 5.4% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "3,6; M: 5,4", the FTA schedule for period (VI) shows "3,6".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%, VIFTA 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 8708.94 has 5 lines; 8708.94.95 is distinguished from its siblings by: For vehicles of heading 87.03.	8708.94.11 For vehicles of heading 87.01; 8708.94.19 Other; 8708.94.94 For vehicles of heading 87.01; 8708.94.99 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	8708.94.95 corresponds to Chapter 98 code 9849.35.62 (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 8708.94.95. 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 25% for 8708.94.95 was checked against BT2026 (cell BT2026!N17555), 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.