Vietnam Tariff Intelligence

# HS 8708.94.99 detail

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|---|---|
| **HS code** | 8708.94.99 |
| **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: / - - - - Other |
| **Unit** | chiếc |
| **Generated** | 11/11/2026 07:53:13 |
| **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/87089499/ |

## 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!K17556 |
| Preferential (MFN) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17556 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17556 |
| 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 |
| 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 |
| VKFTA | 0 | 0% | Consolidated BT2026 | 2026 | VK | 125/2022/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 |
| AKFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/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 F) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 11,3 | 11.3% | 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 | 10.5 | 10.5% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 15 | 15% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 15 | 15% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| CPTPP | 0/3,6/0; M: 0/5,4/0 | 0/3,6/0; M: 0/5,4/0 | 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 (*) |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E16870 |
| ATIGA | 2022 | 2022 | 0 | AT!E16799 |
| ATIGA | 2023 | 2023 | 0 | AT!F16799 |
| ATIGA | 2024 | 2024 | 0 | AT!G16799 |
| ATIGA | 2025 | 2025 | 0 | AT!H16799 |
| ATIGA | 2026 | 2026 | 0 | AT!I16799 |
| ATIGA | 2027 | 2027 | 0 | AT!J16799 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E16855 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F16855 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G16855 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H16855 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I16855 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J16855 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E16856 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F16856 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G16856 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H16856 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I16856 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J16856 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F16861 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H16816 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16813 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16813 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16813 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16813 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16813 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16813 |
| VKFTA | 2022 | 2022 | 3 | VK!E16859 |
| VKFTA | 2023 | 2023 | 1,5 | VK!F16859 |
| VKFTA | 2024 | 2024 | 0 | VK!G16859 |
| VKFTA | 2025 | 2025 | 0 | VK!H16859 |
| VKFTA | 2026 | 2026 | 0 | VK!I16859 |
| VKFTA | 2027 | 2027 | 0 | VK!J16859 |
| VCFTA | 2022 | 2022 | 3 | VC!D16921 |
| VCFTA | 2023 | 2023 | 3 | VC!E16921 |
| VCFTA | 2024 | 2024 | 0 | VC!F16921 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G16921 |
| VCFTA | 2026 | 2026 | 0 | VC!H16921 |
| VCFTA | 2027 | 2027 | 0 | VC!I16921 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D16897 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E16897 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F16897 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G16897 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H16897 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I16897 |
| AHKFTA | 2022 | 2022 | * | AKH!D16892 |
| AHKFTA | 2023 | 2023 | * | AKH!E16892 |
| AHKFTA | 2024 | 2024 | * | AKH!F16892 |
| AHKFTA | 2025 | 2025 | * | AKH!G16892 |
| AHKFTA | 2026 | 2026 | * | AKH!H16892 |
| AHKFTA | 2027 | 2027 | * | AKH!I16892 |
| EVFTA | 2022 | 2022 | 9,3 | EV-NK!D16912 |
| EVFTA | 2023 | 2023 | 7,5 | EV-NK!E16912 |
| EVFTA | 2024 | 2024 | 5,6 | EV-NK!F16912 |
| EVFTA | 2025 | 2025 | 3,7 | EV-NK!G16912 |
| EVFTA | 2026 | 2026 | 1,8 | EV-NK!H16912 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I16912 |
| UKVFTA | 2022 | 2022 | 9,3 | UKV!D16911 |
| UKVFTA | 2023 | 2023 | 7,5 | UKV!E16911 |
| UKVFTA | 2024 | 2024 | 5,6 | UKV!F16911 |
| UKVFTA | 2025 | 2025 | 3,7 | UKV!G16911 |
| UKVFTA | 2026 | 2026 | 1,8 | UKV!H16911 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I16911 |
| CPTPP | (I) | 2021 (DERIVED) | | CPTPP!16991 |
| CPTPP | (II) | 2022 (DERIVED) | | CPTPP!16991 |
| CPTPP | (III) | 2023 (DERIVED) | | CPTPP!16991 |
| CPTPP | (IV) | 2024 (DERIVED) | | CPTPP!16991 |
| CPTPP | (V) | 2025 (DERIVED) | | CPTPP!16991 |
| CPTPP | (VI) | 2026 (DERIVED) | | CPTPP!16991 |
| CPTPP | (VII) | 2027 (DERIVED) | | CPTPP!16991 |
| RCEP A | 2022 | 2022 | 14 | RCEPT-A!D16882 |
| RCEP A | 2023 | 2023 | 13 | RCEPT-A!E16882 |
| RCEP A | 2024 | 2024 | 12 | RCEPT-A!F16882 |
| RCEP A | 2025 | 2025 | 11 | RCEPT-A!G16882 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H16882 |
| RCEP A | 2027 | 2027 | 9 | RCEPT-A!I16882 |
| RCEP B | 2022 | 2022 | 14 | B!D16882 |
| RCEP B | 2023 | 2023 | 13 | B!E16882 |
| RCEP B | 2024 | 2024 | 12 | B!F16882 |
| RCEP B | 2025 | 2025 | 11 | B!G16882 |
| RCEP B | 2026 | 2026 | 10 | B!H16882 |
| RCEP B | 2027 | 2027 | 9 | B!I16882 |
| RCEP C | 2022 | 2022 | 14,3 | C!D16880 |
| RCEP C | 2023 | 2023 | 13,5 | C!E16880 |
| RCEP C | 2024 | 2024 | 12,8 | C!F16880 |
| RCEP C | 2025 | 2025 | 12 | C!G16880 |
| RCEP C | 2026 | 2026 | 11,3 | C!H16880 |
| RCEP C | 2027 | 2027 | 10,5 | C!I16880 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 15 | D!D16879 |
| RCEP D | 2023 | 2023 | 15 | D!E16879 |
| RCEP D | 2024 | 2024 | 15 | D!F16879 |
| RCEP D | 2025 | 2025 | 15 | D!G16879 |
| RCEP D | 2026 | 2026 | 15 | D!H16879 |
| RCEP D | 2027 | 2027 | 15 | D!I16879 |
| RCEP E | 2022 | 2022 | 15 | E!D16883 |
| RCEP E | 2023 | 2023 | 15 | E!E16883 |
| RCEP E | 2024 | 2024 | 15 | E!F16883 |
| RCEP E | 2025 | 2025 | 15 | E!G16883 |
| RCEP E | 2026 | 2026 | 15 | E!H16883 |
| RCEP E | 2027 | 2027 | 15 | E!I16883 |
| RCEP F | 2022 | 2022 | 14 | F!D16882 |
| RCEP F | 2023 | 2023 | 13 | F!E16882 |
| RCEP F | 2024 | 2024 | 12 | F!F16882 |
| RCEP F | 2025 | 2025 | 11 | F!G16882 |
| RCEP F | 2026 | 2026 | 10 | F!H16882 |
| RCEP F | 2027 | 2027 | 9 | F!I16882 |
| VIFTA | 2024 | 2024 | 13.5 | VI!F15833 |
| VIFTA | 2025 | 2025 | 12 | VI!G15833 |
| VIFTA | 2026 | 2026 | 10.5 | VI!H15833 |
| VIFTA | 2027 | 2027 | 9 | VI!I15833 |

## 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 | RCEP (Annex D) 15%, RCEP (Annex E) 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving. | MFN 15% | | 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; 8708.94.99 is distinguished from its siblings by: Other. | 8708.94.11 For vehicles of heading 87.01; 8708.94.19 Other; 8708.94.94 For vehicles of heading 87.01; 8708.94.95 For vehicles of heading 87.03 | 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 | 8708.94.99 corresponds to Chapter 98 code 9849.35.69 (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 8708.94.99. 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 15% for 8708.94.99 was checked against BT2026 (cell BT2026!N17556), 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.