Vietnam Tariff Intelligence

# HS 9849.35.42 detail

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|---|---|
| **HS code** | 9849.35.42 |
| **Description** | Các mặt hàng linh kiện ô tô nhập khẩu để thực hiện Chương trình ưu đãi thuế. / - Bộ phận và phụ kiện của xe có động cơ thuộc các nhóm từ 87.01 đến 87.05: / - - Bộ phận khác và các phụ kiện: / - - - Ống xả và bộ giảm thanh; bộ phận của nó: / - - - - Dùng cho xe thuộc phân nhóm 8704.10: / - - - - - Ống xả và bộ giảm thanh |
| **Unit** | |
| **Generated** | 03/11/2026 23:17:02 |
| **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/98493542/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 0 | 0% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K19812 |
| Preferential (MFN) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N19812 |
| VAT | | No data | | | |
| 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 | | No data | No data | | AANZ | 121/2022/NĐ-CP | No data |
| ACFTA | | No data | No data | | E | 118/2022/NĐ-CP | No data |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| AHKFTA | | No data | No data | | AHK | 123/2022/NĐ-CP | No data |
| AIFTA | | No data | No data | | AI | 122/2022/NĐ-CP | No data |
| AJCEP | | No data | No data | | AJ | 120/2022/NĐ-CP | No data |
| AKFTA | | No data | No data | | AK | 119/2022/NĐ-CP | No data |
| ATIGA | | No data | No data | | D | 126/2022/NĐ-CP | No data |
| CPTPP | | No data | No data | | CPTPP | 115/2022/NĐ-CP | No data |
| EVFTA | | No data | No data | | EUR.1 | 116/2022/NĐ-CP | No data |
| RCEP (Annex A) | | No data | No data | | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex B) | | No data | No data | | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex C) | | No data | No data | | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex D) | | No data | No data | | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex E) | | No data | No data | | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex F) | | No data | No data | | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| UKVFTA | | No data | No data | | EUR.1 | 117/2022/NĐ-CP | No data |
| VCFTA | | No data | No data | | VC | 112/2022/NĐ-CP | No data |
| VJEPA | | No data | No data | | JV · Form VJ | 124/2022/NĐ-CP | No data |
| VKFTA | | No data | No data | | VK | 125/2022/NĐ-CP | No data |
| VN-CAM | | No data | No data | | S | 56/2026/NĐ-CP | No data |
| VN-EAEU | | No data | No data | | EAV | 113/2022/NĐ-CP | No data |
| VN-LAO | | No data | No data | | S | 206/2025/NĐ-CP | No data |
| VNCU | | No data | No data | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | No data |
| VIFTA | | No data | No data | | Form VI (verify) | 131/2024/NĐ-CP | No data |

## Rate history / phase-down by year

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## 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 9849.35 has 35 lines; 9849.35.42 is distinguished from its siblings by: Ống xả và bộ giảm thanh. | 9849.35.10 Dùng cho xe thuộc nhóm 87.03; 9849.35.21 Dùng cho xe thuộc phân nhóm 8704.10; 9849.35.22 Loại khác; 9849.35.29 Loại khác; 9849.35.31 Nút xả dùng cho xe thuộc nhóm 87.03; 9849.35.32 Nút xả dùng cho xe thuộc nhóm 87.02 hoặc 87.04 (trừ loại thuộc phân nhóm 8704.10) | 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 |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9849.35.42. 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 0% for 9849.35.42 was checked against BT2026 (cell BT2026!N19812), 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.