Vietnam Tariff Intelligence

HS 8708.10.90 detail

HS code	8708.10.90
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Bumpers and parts thereof: / - - Other
Unit	chiếc
Generated	31/10/2026 15:17:41
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/87081090/

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!K17415
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N17415
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17415
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
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	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AJCEP	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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)	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 C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	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)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
CPTPP	0/3,6; M: 0/5,4	0/3,6; M: 0/5,4	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 (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E16729
ATIGA	2022	2022	0	AT!E16658
ATIGA	2023	2023	0	AT!F16658
ATIGA	2024	2024	0	AT!G16658
ATIGA	2025	2025	0	AT!H16658
ATIGA	2026	2026	0	AT!I16658
ATIGA	2027	2027	0	AT!J16658
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16714
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F16714
AJCEP	01/4/2024 - 31/3/2025	2024	3	AJ!G16714

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	3	AJ!H16714
AJCEP	01/4/2026 - 31/3/2027	2026	3	AJ!I16714
AJCEP	01/4/2027 - 31/3/2028	2027	3	AJ!J16714
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16715
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16715
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16715
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16715
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16715
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16715
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16716
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16675
AIFTA	30/12/2022	2022	*	AI!F16672
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16672
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16672
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16672
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16672
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16672
VKFTA	2022	2022	5	VK!E16714
VKFTA	2023	2023	5	VK!F16714
VKFTA	2024	2024	5	VK!G16714
VKFTA	2025	2025	5	VK!H16714
VKFTA	2026	2026	5	VK!I16714
VKFTA	2027	2027	5	VK!J16714
VCFTA	2022	2022	3	VC!D16774
VCFTA	2023	2023	3	VC!E16774
VCFTA	2024	2024	0	VC!F16774

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16774
VCFTA	2026	2026	0	VC!H16774
VCFTA	2027	2027	0	VC!I16774
VN-EAEU	2022	2022	0	EAV!D16750
VN-EAEU	2023	2023	0	EAV!E16750
VN-EAEU	2024	2024	0	EAV!F16750
VN-EAEU	2025	2025	0	EAV!G16750
VN-EAEU	2026	2026	0	EAV!H16750
VN-EAEU	2027	2027	0	EAV!I16750
AHKFTA	2022	2022	*	AKH!D16751
AHKFTA	2023	2023	*	AKH!E16751
AHKFTA	2024	2024	*	AKH!F16751
AHKFTA	2025	2025	*	AKH!G16751
AHKFTA	2026	2026	*	AKH!H16751
AHKFTA	2027	2027	*	AKH!I16751
EVFTA	2022	2022	12,5	EV-NK!D16771
EVFTA	2023	2023	10	EV-NK!E16771
EVFTA	2024	2024	7,5	EV-NK!F16771
EVFTA	2025	2025	5	EV-NK!G16771
EVFTA	2026	2026	2,5	EV-NK!H16771
EVFTA	2027	2027	0	EV-NK!I16771
UKVFTA	2022	2022	12,5	UKV!D16770
UKVFTA	2023	2023	10	UKV!E16770
UKVFTA	2024	2024	7,5	UKV!F16770
UKVFTA	2025	2025	5	UKV!G16770
UKVFTA	2026	2026	2,5	UKV!H16770

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16770
CPTPP	(I)	2021 (DERIVED)		CPTPP!16753
CPTPP	(II)	2022 (DERIVED)		CPTPP!16753
CPTPP	(III)	2023 (DERIVED)		CPTPP!16753
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16753
CPTPP	(V)	2025 (DERIVED)		CPTPP!16753
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16753
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16753
RCEP A	2022	2022	18	RCEPT-A!D16741
RCEP A	2023	2023	16	RCEPT-A!E16741
RCEP A	2024	2024	14	RCEPT-A!F16741
RCEP A	2025	2025	12	RCEPT-A!G16741
RCEP A	2026	2026	10	RCEPT-A!H16741
RCEP A	2027	2027	8	RCEPT-A!I16741
RCEP B	2022	2022	18	B!D16741
RCEP B	2023	2023	16	B!E16741
RCEP B	2024	2024	14	B!F16741
RCEP B	2025	2025	12	B!G16741
RCEP B	2026	2026	10	B!H16741
RCEP B	2027	2027	8	B!I16741
RCEP C	2022	2022	18	C!D16739
RCEP C	2023	2023	16	C!E16739
RCEP C	2024	2024	14	C!F16739
RCEP C	2025	2025	12	C!G16739
RCEP C	2026	2026	10	C!H16739
RCEP C	2027	2027	8	C!I16739

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D16738
RCEP D	2023	2023	16,4	D!E16738
RCEP D	2024	2024	14,5	D!F16738
RCEP D	2025	2025	12,7	D!G16738
RCEP D	2026	2026	10,9	D!H16738
RCEP D	2027	2027	9,1	D!I16738
RCEP E	2022	2022	18	E!D16742
RCEP E	2023	2023	16	E!E16742
RCEP E	2024	2024	14	E!F16742
RCEP E	2025	2025	12	E!G16742
RCEP E	2026	2026	10	E!H16742
RCEP E	2027	2027	8	E!I16742
RCEP F	2022	2022	18	F!D16741
RCEP F	2023	2023	16	F!E16741
RCEP F	2024	2024	14	F!F16741
RCEP F	2025	2025	12	F!G16741
RCEP F	2026	2026	10	F!H16741
RCEP F	2027	2027	8	F!I16741
VIFTA	2024	2024	*	VI!F15684
VIFTA	2025	2025	*	VI!G15684
VIFTA	2026	2026	*	VI!H15684
VIFTA	2027	2027	*	VI!I15684

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 8708.10 has 2 lines; 8708.10.90 is distinguished from its siblings by: Other.	8708.10.10 For vehicles of heading 87.01	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	8708.10.90 corresponds to Chapter 98 code 9849.34.11 (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 8708.10.90. 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 25% for 8708.10.90 was checked against BT2026 (cell BT2026!N17415), 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.