Vietnam Tariff Intelligence

HS 8708.40.11 detail

HS code	8708.40.11
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Gear boxes and parts thereof: / - - Gear boxes, unassembled: / - - - For vehicles of heading 87.03
Unit	chiếc
Generated	11/11/2026 22:09:05
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/87084011/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	27	27%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17451
Preferential (MFN)	18	18%	26/2023/NĐ-CP	2023-07-15	BT2026!N17451
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17451
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, CN)	0% (except ID, PH, CN)	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
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	2,2	2.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,2	2.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	2,7; M: 4	2.7% · M: 4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	18	18%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	18	18%	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E16765
ATIGA	2022	2022	0	AT!E16694
ATIGA	2023	2023	0	AT!F16694
ATIGA	2024	2024	0	AT!G16694
ATIGA	2025	2025	0	AT!H16694
ATIGA	2026	2026	0	AT!I16694
ATIGA	2027	2027	0	AT!J16694
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16750
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16750

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16750
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16750
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16750
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16750
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16751
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16751
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16751
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16751
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16751
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16751
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16752
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16711
AIFTA	30/12/2022	2022	*	AI!F16708
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16708
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16708
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16708
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16708
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16708
VKFTA	2022	2022	18	VK!E16750
VKFTA	2023	2023	18	VK!F16750
VKFTA	2024	2024	18	VK!G16750
VKFTA	2025	2025	18	VK!H16750
VKFTA	2026	2026	18	VK!I16750
VKFTA	2027	2027	18	VK!J16750
VCFTA	2022	2022	15	VC!D16816
VCFTA	2023	2023	15	VC!E16816

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	5	VC!F16816
VCFTA	2025	2025	5	VC!G16816
VCFTA	2026	2026	5	VC!H16816
VCFTA	2027	2027	5	VC!I16816
VN-EAEU	2022	2022	0	EAV!D16792
VN-EAEU	2023	2023	0	EAV!E16792
VN-EAEU	2024	2024	0	EAV!F16792
VN-EAEU	2025	2025	0	EAV!G16792
VN-EAEU	2026	2026	0	EAV!H16792
VN-EAEU	2027	2027	0	EAV!I16792
AHKFTA	2022	2022	*	AKH!D16787
AHKFTA	2023	2023	*	AKH!E16787
AHKFTA	2024	2024	*	AKH!F16787
AHKFTA	2025	2025	*	AKH!G16787
AHKFTA	2026	2026	*	AKH!H16787
AHKFTA	2027	2027	*	AKH!I16787
EVFTA	2022	2022	11,2	EV-NK!D16807
EVFTA	2023	2023	9	EV-NK!E16807
EVFTA	2024	2024	6,7	EV-NK!F16807
EVFTA	2025	2025	4,5	EV-NK!G16807
EVFTA	2026	2026	2,2	EV-NK!H16807
EVFTA	2027	2027	0	EV-NK!I16807
UKVFTA	2022	2022	11,2	UKV!D16806
UKVFTA	2023	2023	9	UKV!E16806
UKVFTA	2024	2024	6,7	UKV!F16806
UKVFTA	2025	2025	4,5	UKV!G16806

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	2,2	UKV!H16806
UKVFTA	2027	2027	0	UKV!I16806
CPTPP	(I)	2021 (DERIVED)	9,5	CPTPP!D16818
CPTPP	(II)	2022 (DERIVED)	8,1	CPTPP!E16818
CPTPP	(III)	2023 (DERIVED)	6,8	CPTPP!F16818
CPTPP	(IV)	2024 (DERIVED)	5,4	CPTPP!G16818
CPTPP	(V)	2025 (DERIVED)	4	CPTPP!H16818
CPTPP	(VI)	2026 (DERIVED)	2,7	CPTPP!I16818
CPTPP	(VII)	2027 (DERIVED)	1,3	CPTPP!J16818
RCEP A	2022	2022	18	RCEPT-A!D16777
RCEP A	2023	2023	18	RCEPT-A!E16777
RCEP A	2024	2024	18	RCEPT-A!F16777
RCEP A	2025	2025	18	RCEPT-A!G16777
RCEP A	2026	2026	18	RCEPT-A!H16777
RCEP A	2027	2027	18	RCEPT-A!I16777
RCEP B	2022	2022	18	B!D16777
RCEP B	2023	2023	18	B!E16777
RCEP B	2024	2024	18	B!F16777
RCEP B	2025	2025	18	B!G16777
RCEP B	2026	2026	18	B!H16777
RCEP B	2027	2027	18	B!I16777
RCEP C	2022	2022	*	C!D16775
RCEP C	2023	2023	*	C!E16775
RCEP C	2024	2024	*	C!F16775
RCEP C	2025	2025	*	C!G16775
RCEP C	2026	2026	*	C!H16775

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I16775
RCEP D	2022	2022	*	D!D16774
RCEP D	2023	2023	*	D!E16774
RCEP D	2024	2024	*	D!F16774
RCEP D	2025	2025	*	D!G16774
RCEP D	2026	2026	*	D!H16774
RCEP D	2027	2027	*	D!I16774
RCEP E	2022	2022	*	E!D16778
RCEP E	2023	2023	*	E!E16778
RCEP E	2024	2024	*	E!F16778
RCEP E	2025	2025	*	E!G16778
RCEP E	2026	2026	*	E!H16778
RCEP E	2027	2027	*	E!I16778
RCEP F	2022	2022	18	F!D16777
RCEP F	2023	2023	18	F!E16777
RCEP F	2024	2024	18	F!F16777
RCEP F	2025	2025	18	F!G16777
RCEP F	2026	2026	18	F!H16777
RCEP F	2027	2027	18	F!I16777
VIFTA	2024	2024	18	VI!F15728
VIFTA	2025	2025	18	VI!G15728
VIFTA	2026	2026	18	VI!H15728
VIFTA	2027	2027	18	VI!I15728

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 "2,7; M: 4" has a general 2.7% and an "M:" 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 "2,7; M: 4", the FTA schedule for period (VI) shows "2,7".		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	RCEP (Annex A) 18%, RCEP (Annex B) 18%, RCEP (Annex F) 18%, VKFTA 18%, VIFTA 18%: the preferential rate is equal to or higher than the MFN rate (18%) in the source tariff – claiming the FTA brings no saving.	MFN 18%		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 8708.40 has 11 lines; 8708.40.11 is distinguished from its siblings by: For vehicles of heading 87.03.	8708.40.13 For vehicles of heading 87.04 or 87.05; 8708.40.14 For vehicles of heading 87.01; 8708.40.19 Other; 8708.40.25 For vehicles of heading 87.01; 8708.40.26 For vehicles of heading 87.03; 8708.40.27 For vehicles of heading 87.04 or 87.05	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	8708.40.11 corresponds to Chapter 98 code 9849.34.41 (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 8708.40.11. 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 18% for 8708.40.11 was checked against BT2026 (cell BT2026!N17451), 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.