Vietnam Tariff Intelligence

HS 8708.40.13 detail

HS code	8708.40.13
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 87.04 or 87.05
Unit	chiếc
Generated	04/11/2026 00:55:58
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/87084013/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17452
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17452
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17452
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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	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
VJEPA	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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 D)	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
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	10	10%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
CPTPP	0/1,8; M: 0/2,7	0/1,8; M: 0/2,7	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 (*)
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 (*)
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!E16766
ATIGA	2022	2022	0	AT!E16695
ATIGA	2023	2023	0	AT!F16695
ATIGA	2024	2024	0	AT!G16695
ATIGA	2025	2025	0	AT!H16695
ATIGA	2026	2026	0	AT!I16695
ATIGA	2027	2027	0	AT!J16695
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16751
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F16751
AJCEP	01/4/2024 - 31/3/2025	2024	3	AJ!G16751

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	3	AJ!H16751
AJCEP	01/4/2026 - 31/3/2027	2026	3	AJ!I16751
AJCEP	01/4/2027 - 31/3/2028	2027	3	AJ!J16751
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E16752
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F16752
VJEPA	01/4/2024 - 31/3/2025	2024	3	VJ!G16752
VJEPA	01/4/2025 - 31/3/2026	2025	3	VJ!H16752
VJEPA	01/4/2026 - 31/3/2027	2026	3	VJ!I16752
VJEPA	01/4/2027 - 31/3/2028	2027	3	VJ!J16752
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16753
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16712
AIFTA	30/12/2022	2022	*	AI!F16709
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16709
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16709
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16709
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16709
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16709
VKFTA	2022	2022	10	VK!E16751
VKFTA	2023	2023	10	VK!F16751
VKFTA	2024	2024	10	VK!G16751
VKFTA	2025	2025	10	VK!H16751
VKFTA	2026	2026	10	VK!I16751
VKFTA	2027	2027	10	VK!J16751
VCFTA	2022	2022	3	VC!D16817
VCFTA	2023	2023	3	VC!E16817
VCFTA	2024	2024	0	VC!F16817

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16817
VCFTA	2026	2026	0	VC!H16817
VCFTA	2027	2027	0	VC!I16817
VN-EAEU	2022	2022	*	EAV!D16793
VN-EAEU	2023	2023	*	EAV!E16793
VN-EAEU	2024	2024	*	EAV!F16793
VN-EAEU	2025	2025	*	EAV!G16793
VN-EAEU	2026	2026	*	EAV!H16793
VN-EAEU	2027	2027	*	EAV!I16793
AHKFTA	2022	2022	*	AKH!D16788
AHKFTA	2023	2023	*	AKH!E16788
AHKFTA	2024	2024	*	AKH!F16788
AHKFTA	2025	2025	*	AKH!G16788
AHKFTA	2026	2026	*	AKH!H16788
AHKFTA	2027	2027	*	AKH!I16788
EVFTA	2022	2022	6,2	EV-NK!D16808
EVFTA	2023	2023	5	EV-NK!E16808
EVFTA	2024	2024	3,7	EV-NK!F16808
EVFTA	2025	2025	2,5	EV-NK!G16808
EVFTA	2026	2026	1,2	EV-NK!H16808
EVFTA	2027	2027	0	EV-NK!I16808
UKVFTA	2022	2022	6,2	UKV!D16807
UKVFTA	2023	2023	5	UKV!E16807
UKVFTA	2024	2024	3,7	UKV!F16807
UKVFTA	2025	2025	2,5	UKV!G16807
UKVFTA	2026	2026	1,2	UKV!H16807

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16807
CPTPP	(I)	2021 (DERIVED)		CPTPP!16819
CPTPP	(II)	2022 (DERIVED)		CPTPP!16819
CPTPP	(III)	2023 (DERIVED)		CPTPP!16819
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16819
CPTPP	(V)	2025 (DERIVED)		CPTPP!16819
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16819
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16819
RCEP A	2022	2022	10	RCEPT-A!D16778
RCEP A	2023	2023	10	RCEPT-A!E16778
RCEP A	2024	2024	10	RCEPT-A!F16778
RCEP A	2025	2025	10	RCEPT-A!G16778
RCEP A	2026	2026	10	RCEPT-A!H16778
RCEP A	2027	2027	10	RCEPT-A!I16778
RCEP B	2022	2022	10	B!D16778
RCEP B	2023	2023	10	B!E16778
RCEP B	2024	2024	10	B!F16778
RCEP B	2025	2025	10	B!G16778
RCEP B	2026	2026	10	B!H16778
RCEP B	2027	2027	10	B!I16778
RCEP C	2022	2022	*	C!D16776
RCEP C	2023	2023	*	C!E16776
RCEP C	2024	2024	*	C!F16776
RCEP C	2025	2025	*	C!G16776
RCEP C	2026	2026	*	C!H16776
RCEP C	2027	2027	*	C!I16776

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	10	D!D16775
RCEP D	2023	2023	10	D!E16775
RCEP D	2024	2024	10	D!F16775
RCEP D	2025	2025	10	D!G16775
RCEP D	2026	2026	10	D!H16775
RCEP D	2027	2027	10	D!I16775
RCEP E	2022	2022	10	E!D16779
RCEP E	2023	2023	10	E!E16779
RCEP E	2024	2024	10	E!F16779
RCEP E	2025	2025	10	E!G16779
RCEP E	2026	2026	10	E!H16779
RCEP E	2027	2027	10	E!I16779
RCEP F	2022	2022	10	F!D16778
RCEP F	2023	2023	10	F!E16778
RCEP F	2024	2024	10	F!F16778
RCEP F	2025	2025	10	F!G16778
RCEP F	2026	2026	10	F!H16778
RCEP F	2027	2027	10	F!I16778
VIFTA	2024	2024	9	VI!F15729
VIFTA	2025	2025	8	VI!G15729
VIFTA	2026	2026	7	VI!H15729
VIFTA	2027	2027	6	VI!I15729

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 A) 10%, RCEP (Annex B) 10%, RCEP (Annex D) 10%, RCEP (Annex E) 10%, RCEP (Annex F) 10%, VKFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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; 8708.40.13 is distinguished from its siblings by: For vehicles of heading 87.04 or 87.05.	8708.40.11 For vehicles of heading 87.03; 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	8708.40.13 corresponds to Chapter 98 code 9849.34.42 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Dùng cho xe thuộc nhóm 87.04 hoặc 87.05	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 8708.40.13. 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 10% for 8708.40.13 was checked against BT2026 (cell BT2026!N17452), 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.