Vietnam Tariff Intelligence

# HS 8708.40.19 detail

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|---|---|
| **HS code** | 8708.40.19 |
| **Description** | Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Gear boxes and parts thereof: / - - Gear boxes, unassembled: / - - - Other |
| **Unit** | chiếc |
| **Generated** | 02/11/2026 04:10:33 |
| **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/87084019/ |

## 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!K17454 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17454 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17454 |
| 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 |
| 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 | 1,2 | 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 |
| RCEP (Annex A) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 5,5 | 5.5% | 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 | 7 | 7% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VKFTA | 10 | 10% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| 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 (*) |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E16768 |
| ATIGA | 2022 | 2022 | 0 | AT!E16697 |
| ATIGA | 2023 | 2023 | 0 | AT!F16697 |
| ATIGA | 2024 | 2024 | 0 | AT!G16697 |
| ATIGA | 2025 | 2025 | 0 | AT!H16697 |
| ATIGA | 2026 | 2026 | 0 | AT!I16697 |
| ATIGA | 2027 | 2027 | 0 | AT!J16697 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E16753 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 3 | AJ!F16753 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 3 | AJ!G16753 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 3 | AJ!H16753 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 3 | AJ!I16753 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 3 | AJ!J16753 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 3 | VJ!E16754 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 3 | VJ!F16754 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 3 | VJ!G16754 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 3 | VJ!H16754 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 3 | VJ!I16754 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 3 | VJ!J16754 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F16755 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H16714 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16711 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16711 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16711 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16711 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16711 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16711 |
| VKFTA | 2022 | 2022 | 10 | VK!E16753 |
| VKFTA | 2023 | 2023 | 10 | VK!F16753 |
| VKFTA | 2024 | 2024 | 10 | VK!G16753 |
| VKFTA | 2025 | 2025 | 10 | VK!H16753 |
| VKFTA | 2026 | 2026 | 10 | VK!I16753 |
| VKFTA | 2027 | 2027 | 10 | VK!J16753 |
| VCFTA | 2022 | 2022 | 3 | VC!D16819 |
| VCFTA | 2023 | 2023 | 3 | VC!E16819 |
| VCFTA | 2024 | 2024 | 0 | VC!F16819 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G16819 |
| VCFTA | 2026 | 2026 | 0 | VC!H16819 |
| VCFTA | 2027 | 2027 | 0 | VC!I16819 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D16795 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E16795 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F16795 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G16795 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H16795 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I16795 |
| AHKFTA | 2022 | 2022 | * | AKH!D16790 |
| AHKFTA | 2023 | 2023 | * | AKH!E16790 |
| AHKFTA | 2024 | 2024 | * | AKH!F16790 |
| AHKFTA | 2025 | 2025 | * | AKH!G16790 |
| AHKFTA | 2026 | 2026 | * | AKH!H16790 |
| AHKFTA | 2027 | 2027 | * | AKH!I16790 |
| EVFTA | 2022 | 2022 | 6,2 | EV-NK!D16810 |
| EVFTA | 2023 | 2023 | 5 | EV-NK!E16810 |
| EVFTA | 2024 | 2024 | 3,7 | EV-NK!F16810 |
| EVFTA | 2025 | 2025 | 2,5 | EV-NK!G16810 |
| EVFTA | 2026 | 2026 | 1,2 | EV-NK!H16810 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I16810 |
| UKVFTA | 2022 | 2022 | 6,2 | UKV!D16809 |
| UKVFTA | 2023 | 2023 | 5 | UKV!E16809 |
| UKVFTA | 2024 | 2024 | 3,7 | UKV!F16809 |
| UKVFTA | 2025 | 2025 | 2,5 | UKV!G16809 |
| UKVFTA | 2026 | 2026 | 1,2 | UKV!H16809 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I16809 |
| CPTPP | (I) | 2021 (DERIVED) | | CPTPP!16823 |
| CPTPP | (II) | 2022 (DERIVED) | | CPTPP!16823 |
| CPTPP | (III) | 2023 (DERIVED) | | CPTPP!16823 |
| CPTPP | (IV) | 2024 (DERIVED) | | CPTPP!16823 |
| CPTPP | (V) | 2025 (DERIVED) | | CPTPP!16823 |
| CPTPP | (VI) | 2026 (DERIVED) | | CPTPP!16823 |
| CPTPP | (VII) | 2027 (DERIVED) | | CPTPP!16823 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D16780 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E16780 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F16780 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G16780 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H16780 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I16780 |
| RCEP B | 2022 | 2022 | 9 | B!D16780 |
| RCEP B | 2023 | 2023 | 8 | B!E16780 |
| RCEP B | 2024 | 2024 | 7 | B!F16780 |
| RCEP B | 2025 | 2025 | 6 | B!G16780 |
| RCEP B | 2026 | 2026 | 5 | B!H16780 |
| RCEP B | 2027 | 2027 | 4 | B!I16780 |
| RCEP C | 2022 | 2022 | 9 | C!D16778 |
| RCEP C | 2023 | 2023 | 8 | C!E16778 |
| RCEP C | 2024 | 2024 | 7 | C!F16778 |
| RCEP C | 2025 | 2025 | 6 | C!G16778 |
| RCEP C | 2026 | 2026 | 5 | C!H16778 |
| RCEP C | 2027 | 2027 | 4 | C!I16778 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 9,1 | D!D16777 |
| RCEP D | 2023 | 2023 | 8,2 | D!E16777 |
| RCEP D | 2024 | 2024 | 7,3 | D!F16777 |
| RCEP D | 2025 | 2025 | 6,4 | D!G16777 |
| RCEP D | 2026 | 2026 | 5,5 | D!H16777 |
| RCEP D | 2027 | 2027 | 4,5 | D!I16777 |
| RCEP E | 2022 | 2022 | 9 | E!D16781 |
| RCEP E | 2023 | 2023 | 8 | E!E16781 |
| RCEP E | 2024 | 2024 | 7 | E!F16781 |
| RCEP E | 2025 | 2025 | 6 | E!G16781 |
| RCEP E | 2026 | 2026 | 5 | E!H16781 |
| RCEP E | 2027 | 2027 | 4 | E!I16781 |
| RCEP F | 2022 | 2022 | 9 | F!D16780 |
| RCEP F | 2023 | 2023 | 8 | F!E16780 |
| RCEP F | 2024 | 2024 | 7 | F!F16780 |
| RCEP F | 2025 | 2025 | 6 | F!G16780 |
| RCEP F | 2026 | 2026 | 5 | F!H16780 |
| RCEP F | 2027 | 2027 | 4 | F!I16780 |
| VIFTA | 2024 | 2024 | 9 | VI!F15731 |
| VIFTA | 2025 | 2025 | 8 | VI!G15731 |
| VIFTA | 2026 | 2026 | 7 | VI!H15731 |
| VIFTA | 2027 | 2027 | 6 | VI!I15731 |

## 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 | 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; 8708.40.19 is distinguished from its siblings by: Other. | 8708.40.11 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; 8708.40.25 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 | 8708.40.19 corresponds to Chapter 98 code 9849.34.43 (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 8708.40.19. 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 8708.40.19 was checked against BT2026 (cell BT2026!N17454), 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.