Vietnam Tariff Intelligence

HS 8708.50.11 detail

HS code	8708.50.11
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof: / - - Unassembled: / - - - For vehicles of heading 87.03
Unit	chiếc
Generated	09/11/2026 22:59:45
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/87085011/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17466
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17466
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17466
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 (-PH, TH, CN)	0% (except PH, TH, 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
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
CPTPP	3,6; M: 5,4	3.6% · M: 5.4%	Consolidated BT2026	(VI)	CPTPP	115/2022/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)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	20	20%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
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 (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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!E16780
ATIGA	2022	2022	0	AT!E16709
ATIGA	2023	2023	0	AT!F16709
ATIGA	2024	2024	0	AT!G16709
ATIGA	2025	2025	0	AT!H16709
ATIGA	2026	2026	0	AT!I16709
ATIGA	2027	2027	0	AT!J16709
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16765
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16765

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16765
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16765
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16765
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16765
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16766
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16766
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16766
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16766
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16766
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16766
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16767
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16726
AIFTA	30/12/2022	2022	*	AI!F16723
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16723
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16723
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16723
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16723
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16723
VKFTA	2022	2022	5	VK!E16765
VKFTA	2023	2023	5	VK!F16765
VKFTA	2024	2024	5	VK!G16765
VKFTA	2025	2025	5	VK!H16765
VKFTA	2026	2026	5	VK!I16765
VKFTA	2027	2027	5	VK!J16765
VCFTA	2022	2022	20	VC!D16831
VCFTA	2023	2023	20	VC!E16831

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	20	VC!F16831
VCFTA	2025	2025	20	VC!G16831
VCFTA	2026	2026	20	VC!H16831
VCFTA	2027	2027	20	VC!I16831
VN-EAEU	2022	2022	0	EAV!D16807
VN-EAEU	2023	2023	0	EAV!E16807
VN-EAEU	2024	2024	0	EAV!F16807
VN-EAEU	2025	2025	0	EAV!G16807
VN-EAEU	2026	2026	0	EAV!H16807
VN-EAEU	2027	2027	0	EAV!I16807
AHKFTA	2022	2022	*	AKH!D16802
AHKFTA	2023	2023	*	AKH!E16802
AHKFTA	2024	2024	*	AKH!F16802
AHKFTA	2025	2025	*	AKH!G16802
AHKFTA	2026	2026	*	AKH!H16802
AHKFTA	2027	2027	*	AKH!I16802
EVFTA	2022	2022	12,5	EV-NK!D16822
EVFTA	2023	2023	10	EV-NK!E16822
EVFTA	2024	2024	7,5	EV-NK!F16822
EVFTA	2025	2025	5	EV-NK!G16822
EVFTA	2026	2026	2,5	EV-NK!H16822
EVFTA	2027	2027	0	EV-NK!I16822
UKVFTA	2022	2022	12,5	UKV!D16821
UKVFTA	2023	2023	10	UKV!E16821
UKVFTA	2024	2024	7,5	UKV!F16821
UKVFTA	2025	2025	5	UKV!G16821

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	2,5	UKV!H16821
UKVFTA	2027	2027	0	UKV!I16821
CPTPP	(I)	2021 (DERIVED)	12,7	CPTPP!D16845
CPTPP	(II)	2022 (DERIVED)	10,9	CPTPP!E16845
CPTPP	(III)	2023 (DERIVED)	9	CPTPP!F16845
CPTPP	(IV)	2024 (DERIVED)	7,2	CPTPP!G16845
CPTPP	(V)	2025 (DERIVED)	5,4	CPTPP!H16845
CPTPP	(VI)	2026 (DERIVED)	3,6	CPTPP!I16845
CPTPP	(VII)	2027 (DERIVED)	1,8	CPTPP!J16845
RCEP A	2022	2022	20	RCEPT-A!D16792
RCEP A	2023	2023	20	RCEPT-A!E16792
RCEP A	2024	2024	20	RCEPT-A!F16792
RCEP A	2025	2025	20	RCEPT-A!G16792
RCEP A	2026	2026	20	RCEPT-A!H16792
RCEP A	2027	2027	20	RCEPT-A!I16792
RCEP B	2022	2022	20	B!D16792
RCEP B	2023	2023	20	B!E16792
RCEP B	2024	2024	20	B!F16792
RCEP B	2025	2025	20	B!G16792
RCEP B	2026	2026	20	B!H16792
RCEP B	2027	2027	20	B!I16792
RCEP C	2022	2022	*	C!D16790
RCEP C	2023	2023	*	C!E16790
RCEP C	2024	2024	*	C!F16790
RCEP C	2025	2025	*	C!G16790
RCEP C	2026	2026	*	C!H16790

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I16790
RCEP D	2022	2022	*	D!D16789
RCEP D	2023	2023	*	D!E16789
RCEP D	2024	2024	*	D!F16789
RCEP D	2025	2025	*	D!G16789
RCEP D	2026	2026	*	D!H16789
RCEP D	2027	2027	*	D!I16789
RCEP E	2022	2022	*	E!D16793
RCEP E	2023	2023	*	E!E16793
RCEP E	2024	2024	*	E!F16793
RCEP E	2025	2025	*	E!G16793
RCEP E	2026	2026	*	E!H16793
RCEP E	2027	2027	*	E!I16793
RCEP F	2022	2022	20	F!D16792
RCEP F	2023	2023	20	F!E16792
RCEP F	2024	2024	20	F!F16792
RCEP F	2025	2025	20	F!G16792
RCEP F	2026	2026	20	F!H16792
RCEP F	2027	2027	20	F!I16792
VIFTA	2024	2024	*	VI!F15743
VIFTA	2025	2025	*	VI!G15743
VIFTA	2026	2026	*	VI!H15743
VIFTA	2027	2027	*	VI!I15743

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 "3,6; M: 5,4" has a general 3.6% and an "M:" 5.4% 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 "3,6; M: 5,4", the FTA schedule for period (VI) shows "3,6".		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) 20%, RCEP (Annex B) 20%, RCEP (Annex F) 20%, VCFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 8708.50 has 14 lines; 8708.50.11 is distinguished from its siblings by: For vehicles of heading 87.03.	8708.50.13 For vehicles of heading 87.04 or 87.05; 8708.50.15 For vehicles of heading 87.01; 8708.50.19 Other; 8708.50.25 For vehicles of heading 87.01; 8708.50.26 For vehicles of heading 87.03; 8708.50.27 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	8708.50.11 corresponds to Chapter 98 code 9849.34.51 (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 8708.50.11. 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 20% for 8708.50.11 was checked against BT2026 (cell BT2026!N17466), 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.