Vietnam Tariff Intelligence

HS 8708.50.91 detail

HS code	8708.50.91
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: / - - Parts: / - - - For vehicles of heading 87.01: / - - - - Crown wheels and pinions
Unit	chiếc
Generated	09/11/2026 07:28:48
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/87085091/

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!K17477
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17477
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17477
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
ACFTA	0 (-PH, TH)	0% (except PH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, LA, PH)	0% (except KH, LA, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
CPTPP	4,9/0; M: 7,3/0	4,9/0; M: 7,3/0	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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E16791
ATIGA	2022	2022	0	AT!E16720
ATIGA	2023	2023	0	AT!F16720
ATIGA	2024	2024	0	AT!G16720
ATIGA	2025	2025	0	AT!H16720
ATIGA	2026	2026	0	AT!I16720
ATIGA	2027	2027	0	AT!J16720
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16776
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16776
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16776
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16776

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16776
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16776
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16777
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16777
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16777
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16777
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16777
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16777
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16778
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16737
AIFTA	30/12/2022	2022	*	AI!F16734
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16734
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16734
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16734
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16734
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16734
VKFTA	2022	2022	0	VK!E16776
VKFTA	2023	2023	0	VK!F16776
VKFTA	2024	2024	0	VK!G16776
VKFTA	2025	2025	0	VK!H16776
VKFTA	2026	2026	0	VK!I16776
VKFTA	2027	2027	0	VK!J16776
VCFTA	2022	2022	5	VC!D16842
VCFTA	2023	2023	3	VC!E16842
VCFTA	2024	2024	0	VC!F16842
VCFTA	2025	2025	0	VC!G16842

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H16842
VCFTA	2027	2027	0	VC!I16842
VN-EAEU	2022	2022	0	EAV!D16818
VN-EAEU	2023	2023	0	EAV!E16818
VN-EAEU	2024	2024	0	EAV!F16818
VN-EAEU	2025	2025	0	EAV!G16818
VN-EAEU	2026	2026	0	EAV!H16818
VN-EAEU	2027	2027	0	EAV!I16818
AHKFTA	2022	2022	*	AKH!D16813
AHKFTA	2023	2023	*	AKH!E16813
AHKFTA	2024	2024	*	AKH!F16813
AHKFTA	2025	2025	*	AKH!G16813
AHKFTA	2026	2026	*	AKH!H16813
AHKFTA	2027	2027	*	AKH!I16813
EVFTA	2022	2022	6,2	EV-NK!D16833
EVFTA	2023	2023	5	EV-NK!E16833
EVFTA	2024	2024	3,7	EV-NK!F16833
EVFTA	2025	2025	2,5	EV-NK!G16833
EVFTA	2026	2026	1,2	EV-NK!H16833
EVFTA	2027	2027	0	EV-NK!I16833
UKVFTA	2022	2022	6,2	UKV!D16832
UKVFTA	2023	2023	5	UKV!E16832
UKVFTA	2024	2024	3,7	UKV!F16832
UKVFTA	2025	2025	2,5	UKV!G16832
UKVFTA	2026	2026	1,2	UKV!H16832
UKVFTA	2027	2027	0	UKV!I16832

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)		CPTPP!16864
CPTPP	(II)	2022 (DERIVED)		CPTPP!16864
CPTPP	(III)	2023 (DERIVED)		CPTPP!16864
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16864
CPTPP	(V)	2025 (DERIVED)		CPTPP!16864
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16864
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16864
RCEP A	2022	2022	9,3	RCEPT-A!D16803
RCEP A	2023	2023	8,7	RCEPT-A!E16803
RCEP A	2024	2024	8	RCEPT-A!F16803
RCEP A	2025	2025	7,3	RCEPT-A!G16803
RCEP A	2026	2026	6,7	RCEPT-A!H16803
RCEP A	2027	2027	6	RCEPT-A!I16803
RCEP B	2022	2022	9,3	B!D16803
RCEP B	2023	2023	8,7	B!E16803
RCEP B	2024	2024	8	B!F16803
RCEP B	2025	2025	7,3	B!G16803
RCEP B	2026	2026	6,7	B!H16803
RCEP B	2027	2027	6	B!I16803
RCEP C	2022	2022	9,5	C!D16801
RCEP C	2023	2023	9	C!E16801
RCEP C	2024	2024	8,5	C!F16801
RCEP C	2025	2025	8	C!G16801
RCEP C	2026	2026	7,5	C!H16801
RCEP C	2027	2027	7	C!I16801
RCEP D	2022	2022	9,4	D!D16800

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,8	D!E16800
RCEP D	2024	2024	8,1	D!F16800
RCEP D	2025	2025	7,5	D!G16800
RCEP D	2026	2026	6,9	D!H16800
RCEP D	2027	2027	6,3	D!I16800
RCEP E	2022	2022	9,3	E!D16804
RCEP E	2023	2023	8,7	E!E16804
RCEP E	2024	2024	8	E!F16804
RCEP E	2025	2025	7,3	E!G16804
RCEP E	2026	2026	6,7	E!H16804
RCEP E	2027	2027	6	E!I16804
RCEP F	2022	2022	9,3	F!D16803
RCEP F	2023	2023	8,7	F!E16803
RCEP F	2024	2024	8	F!F16803
RCEP F	2025	2025	7,3	F!G16803
RCEP F	2026	2026	6,7	F!H16803
RCEP F	2027	2027	6	F!I16803
VIFTA	2024	2024	8.6	VI!F15754
VIFTA	2025	2025	7.1	VI!G15754
VIFTA	2026	2026	5.7	VI!H15754
VIFTA	2027	2027	4.3	VI!I15754

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 8708.50 has 14 lines; 8708.50.91 is distinguished from its siblings by: Crown wheels and pinions.	8708.50.11 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	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8708.50.91. 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 8708.50.91 was checked against BT2026 (cell BT2026!N17477), 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.