Vietnam Tariff Intelligence

HS 8708.50.99 detail

HS code	8708.50.99
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: / - - - Other: / - - - - Other
Unit	chiếc
Generated	10/11/2026 22:31:14
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/87085099/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17484
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N17484
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17484
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)	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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/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	0,6	0.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	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
RCEP (Annex E)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,4	3.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	3,8	3.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
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!E16798
ATIGA	2022	2022	0	AT!E16727
ATIGA	2023	2023	0	AT!F16727
ATIGA	2024	2024	0	AT!G16727
ATIGA	2025	2025	0	AT!H16727
ATIGA	2026	2026	0	AT!I16727
ATIGA	2027	2027	0	AT!J16727
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16783
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16783
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16783

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16783
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16783
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16783
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16784
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16784
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16784
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16784
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16784
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16784
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16785
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16744
AIFTA	30/12/2022	2022	*	AI!F16741
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16741
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16741
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16741
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16741
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16741
VKFTA	2022	2022	0	VK!E16783
VKFTA	2023	2023	0	VK!F16783
VKFTA	2024	2024	0	VK!G16783
VKFTA	2025	2025	0	VK!H16783
VKFTA	2026	2026	0	VK!I16783
VKFTA	2027	2027	0	VK!J16783
VCFTA	2022	2022	3	VC!D16849
VCFTA	2023	2023	3	VC!E16849
VCFTA	2024	2024	0	VC!F16849

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16849
VCFTA	2026	2026	0	VC!H16849
VCFTA	2027	2027	0	VC!I16849
VN-EAEU	2022	2022	0	EAV!D16825
VN-EAEU	2023	2023	0	EAV!E16825
VN-EAEU	2024	2024	0	EAV!F16825
VN-EAEU	2025	2025	0	EAV!G16825
VN-EAEU	2026	2026	0	EAV!H16825
VN-EAEU	2027	2027	0	EAV!I16825
AHKFTA	2022	2022	3	AKH!D16820
AHKFTA	2023	2023	2	AKH!E16820
AHKFTA	2024	2024	2	AKH!F16820
AHKFTA	2025	2025	1	AKH!G16820
AHKFTA	2026	2026	1	AKH!H16820
AHKFTA	2027	2027	0	AKH!I16820
EVFTA	2022	2022	3,1	EV-NK!D16840
EVFTA	2023	2023	2,5	EV-NK!E16840
EVFTA	2024	2024	1,8	EV-NK!F16840
EVFTA	2025	2025	1,2	EV-NK!G16840
EVFTA	2026	2026	0,6	EV-NK!H16840
EVFTA	2027	2027	0	EV-NK!I16840
UKVFTA	2022	2022	3,1	UKV!D16839
UKVFTA	2023	2023	2,5	UKV!E16839
UKVFTA	2024	2024	1,8	UKV!F16839
UKVFTA	2025	2025	1,2	UKV!G16839
UKVFTA	2026	2026	0,6	UKV!H16839

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16839
CPTPP	(I)	2021 (DERIVED)	1	CPTPP!D16875
CPTPP	(II)	2022 (DERIVED)	0,5	CPTPP!E16875
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F16875
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G16875
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H16875
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I16875
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J16875
RCEP A	2022	2022	4,7	RCEPT-A!D16810
RCEP A	2023	2023	4,3	RCEPT-A!E16810
RCEP A	2024	2024	4	RCEPT-A!F16810
RCEP A	2025	2025	3,7	RCEPT-A!G16810
RCEP A	2026	2026	3,3	RCEPT-A!H16810
RCEP A	2027	2027	3	RCEPT-A!I16810
RCEP B	2022	2022	4,7	B!D16810
RCEP B	2023	2023	4,3	B!E16810
RCEP B	2024	2024	4	B!F16810
RCEP B	2025	2025	3,7	B!G16810
RCEP B	2026	2026	3,3	B!H16810
RCEP B	2027	2027	3	B!I16810
RCEP C	2022	2022	4,8	C!D16808
RCEP C	2023	2023	4,5	C!E16808
RCEP C	2024	2024	4,3	C!F16808
RCEP C	2025	2025	4	C!G16808
RCEP C	2026	2026	3,8	C!H16808
RCEP C	2027	2027	3,5	C!I16808

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,7	D!D16807
RCEP D	2023	2023	4,4	D!E16807
RCEP D	2024	2024	4,1	D!F16807
RCEP D	2025	2025	3,8	D!G16807
RCEP D	2026	2026	3,4	D!H16807
RCEP D	2027	2027	3,1	D!I16807
RCEP E	2022	2022	4,7	E!D16811
RCEP E	2023	2023	4,3	E!E16811
RCEP E	2024	2024	4	E!F16811
RCEP E	2025	2025	3,7	E!G16811
RCEP E	2026	2026	3,3	E!H16811
RCEP E	2027	2027	3	E!I16811
RCEP F	2022	2022	4,7	F!D16810
RCEP F	2023	2023	4,3	F!E16810
RCEP F	2024	2024	4	F!F16810
RCEP F	2025	2025	3,7	F!G16810
RCEP F	2026	2026	3,3	F!H16810
RCEP F	2027	2027	3	F!I16810
VIFTA	2024	2024	4.3	VI!F15761
VIFTA	2025	2025	3.6	VI!G15761
VIFTA	2026	2026	2.9	VI!H15761
VIFTA	2027	2027	2.1	VI!I15761

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; 8708.50.99 is distinguished from its siblings by: Other.	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
HS-005	BLUE	Chapter 98 equivalent exists	8708.50.99 corresponds to Chapter 98 code 9849.34.60 (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 8708.50.99. 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 5% for 8708.50.99 was checked against BT2026 (cell BT2026!N17484), 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.