Vietnam Tariff Intelligence

HS 8708.91.16 detail

HS code	8708.91.16
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Radiators and parts thereof: / - - - Radiators: / - - - - For vehicles of heading 87.03
Unit	chiếc
Generated	02/11/2026 20:08:55
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/87089116/

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!K17523
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17523
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17523
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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/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
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)	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 C)	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
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
VCFTA	22	22%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
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 (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E16837
ATIGA	2022	2022	0	AT!E16766
ATIGA	2023	2023	0	AT!F16766
ATIGA	2024	2024	0	AT!G16766
ATIGA	2025	2025	0	AT!H16766
ATIGA	2026	2026	0	AT!I16766
ATIGA	2027	2027	0	AT!J16766
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16822
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16822

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16822
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16822
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16822
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16822
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16823
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16823
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16823
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16823
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16823
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16823
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16824
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16783
AIFTA	30/12/2022	2022	*	AI!F16780
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16780
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16780
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16780
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16780
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16780
VKFTA	2022	2022	5	VK!E16822
VKFTA	2023	2023	5	VK!F16822
VKFTA	2024	2024	5	VK!G16822
VKFTA	2025	2025	5	VK!H16822
VKFTA	2026	2026	5	VK!I16822
VKFTA	2027	2027	5	VK!J16822
VCFTA	2022	2022	22	VC!D16888
VCFTA	2023	2023	22	VC!E16888

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	22	VC!F16888
VCFTA	2025	2025	22	VC!G16888
VCFTA	2026	2026	22	VC!H16888
VCFTA	2027	2027	22	VC!I16888
VN-EAEU	2022	2022	*	EAV!D16864
VN-EAEU	2023	2023	*	EAV!E16864
VN-EAEU	2024	2024	*	EAV!F16864
VN-EAEU	2025	2025	*	EAV!G16864
VN-EAEU	2026	2026	*	EAV!H16864
VN-EAEU	2027	2027	*	EAV!I16864
AHKFTA	2022	2022	*	AKH!D16859
AHKFTA	2023	2023	*	AKH!E16859
AHKFTA	2024	2024	*	AKH!F16859
AHKFTA	2025	2025	*	AKH!G16859
AHKFTA	2026	2026	*	AKH!H16859
AHKFTA	2027	2027	*	AKH!I16859
EVFTA	2022	2022	12,5	EV-NK!D16879
EVFTA	2023	2023	10	EV-NK!E16879
EVFTA	2024	2024	7,5	EV-NK!F16879
EVFTA	2025	2025	5	EV-NK!G16879
EVFTA	2026	2026	2,5	EV-NK!H16879
EVFTA	2027	2027	0	EV-NK!I16879
UKVFTA	2022	2022	12,5	UKV!D16878
UKVFTA	2023	2023	10	UKV!E16878
UKVFTA	2024	2024	7,5	UKV!F16878
UKVFTA	2025	2025	5	UKV!G16878

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	2,5	UKV!H16878
UKVFTA	2027	2027	0	UKV!I16878
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D16936
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E16936
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F16936
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G16936
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H16936
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I16936
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J16936
RCEP A	2022	2022	18	RCEPT-A!D16849
RCEP A	2023	2023	16	RCEPT-A!E16849
RCEP A	2024	2024	14	RCEPT-A!F16849
RCEP A	2025	2025	12	RCEPT-A!G16849
RCEP A	2026	2026	10	RCEPT-A!H16849
RCEP A	2027	2027	8	RCEPT-A!I16849
RCEP B	2022	2022	18	B!D16849
RCEP B	2023	2023	16	B!E16849
RCEP B	2024	2024	14	B!F16849
RCEP B	2025	2025	12	B!G16849
RCEP B	2026	2026	10	B!H16849
RCEP B	2027	2027	8	B!I16849
RCEP C	2022	2022	18	C!D16847
RCEP C	2023	2023	16	C!E16847
RCEP C	2024	2024	14	C!F16847
RCEP C	2025	2025	12	C!G16847
RCEP C	2026	2026	10	C!H16847

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	8	C!I16847
RCEP D	2022	2022	18,2	D!D16846
RCEP D	2023	2023	16,4	D!E16846
RCEP D	2024	2024	14,5	D!F16846
RCEP D	2025	2025	12,7	D!G16846
RCEP D	2026	2026	10,9	D!H16846
RCEP D	2027	2027	9,1	D!I16846
RCEP E	2022	2022	18	E!D16850
RCEP E	2023	2023	16	E!E16850
RCEP E	2024	2024	14	E!F16850
RCEP E	2025	2025	12	E!G16850
RCEP E	2026	2026	10	E!H16850
RCEP E	2027	2027	8	E!I16850
RCEP F	2022	2022	18	F!D16849
RCEP F	2023	2023	16	F!E16849
RCEP F	2024	2024	14	F!F16849
RCEP F	2025	2025	12	F!G16849
RCEP F	2026	2026	10	F!H16849
RCEP F	2027	2027	8	F!I16849
VIFTA	2024	2024	*	VI!F15800
VIFTA	2025	2025	*	VI!G15800
VIFTA	2026	2026	*	VI!H15800
VIFTA	2027	2027	*	VI!I15800

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	VCFTA 22%: 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 8708.91 has 10 lines; 8708.91.16 is distinguished from its siblings by: For vehicles of heading 87.03.	8708.91.15 For vehicles of heading 87.01; 8708.91.17 For vehicles of subheading 8704.10; 8708.91.18 Other; 8708.91.19 Other; 8708.91.91 For vehicles of heading 87.01; 8708.91.93 Drain plugs, 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	8708.91.16 corresponds to Chapter 98 code 9849.35.10 (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 8708.91.16. 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 8708.91.16 was checked against BT2026 (cell BT2026!N17523), 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.