Vietnam Tariff Intelligence

HS 8708.92.51 detail

HS code	8708.92.51
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Silencers (mufflers) and exhaust pipes; parts thereof: / - - - For vehicles of subheading 8704.10: / - - - - Silencers (mufflers) and exhaust pipes
Unit	chiếc
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/87089251/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17538
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17538
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17538
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VKFTA	15	15%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
CPTPP	0/2,7; M: 0/4	0/2,7; M: 0/4	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 (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E16852
ATIGA	2022	2022	0	AT!E16781
ATIGA	2023	2023	0	AT!F16781
ATIGA	2024	2024	0	AT!G16781
ATIGA	2025	2025	0	AT!H16781
ATIGA	2026	2026	0	AT!I16781
ATIGA	2027	2027	0	AT!J16781
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16837
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16837
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16837

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16837
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16837
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16837
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16838
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16838
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16838
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16838
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16838
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16838
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16839
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16798
AIFTA	30/12/2022	2022	*	AI!F16795
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16795
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16795
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16795
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16795
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16795
VKFTA	2022	2022	15	VK!E16837
VKFTA	2023	2023	15	VK!F16837
VKFTA	2024	2024	15	VK!G16837
VKFTA	2025	2025	15	VK!H16837
VKFTA	2026	2026	15	VK!I16837
VKFTA	2027	2027	15	VK!J16837
VCFTA	2022	2022	3	VC!D16903
VCFTA	2023	2023	3	VC!E16903
VCFTA	2024	2024	0	VC!F16903

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16903
VCFTA	2026	2026	0	VC!H16903
VCFTA	2027	2027	0	VC!I16903
VN-EAEU	2022	2022	*	EAV!D16879
VN-EAEU	2023	2023	*	EAV!E16879
VN-EAEU	2024	2024	*	EAV!F16879
VN-EAEU	2025	2025	*	EAV!G16879
VN-EAEU	2026	2026	*	EAV!H16879
VN-EAEU	2027	2027	*	EAV!I16879
AHKFTA	2022	2022	*	AKH!D16874
AHKFTA	2023	2023	*	AKH!E16874
AHKFTA	2024	2024	*	AKH!F16874
AHKFTA	2025	2025	*	AKH!G16874
AHKFTA	2026	2026	*	AKH!H16874
AHKFTA	2027	2027	*	AKH!I16874
EVFTA	2022	2022	9,3	EV-NK!D16894
EVFTA	2023	2023	7,5	EV-NK!E16894
EVFTA	2024	2024	5,6	EV-NK!F16894
EVFTA	2025	2025	3,7	EV-NK!G16894
EVFTA	2026	2026	1,8	EV-NK!H16894
EVFTA	2027	2027	0	EV-NK!I16894
UKVFTA	2022	2022	9,3	UKV!D16893
UKVFTA	2023	2023	7,5	UKV!E16893
UKVFTA	2024	2024	5,6	UKV!F16893
UKVFTA	2025	2025	3,7	UKV!G16893
UKVFTA	2026	2026	1,8	UKV!H16893

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16893
CPTPP	(I)	2021 (DERIVED)		CPTPP!16957
CPTPP	(II)	2022 (DERIVED)		CPTPP!16957
CPTPP	(III)	2023 (DERIVED)		CPTPP!16957
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16957
CPTPP	(V)	2025 (DERIVED)		CPTPP!16957
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16957
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16957
RCEP A	2022	2022	13,5	RCEPT-A!D16864
RCEP A	2023	2023	12	RCEPT-A!E16864
RCEP A	2024	2024	10,5	RCEPT-A!F16864
RCEP A	2025	2025	9	RCEPT-A!G16864
RCEP A	2026	2026	7,5	RCEPT-A!H16864
RCEP A	2027	2027	6	RCEPT-A!I16864
RCEP B	2022	2022	13,5	B!D16864
RCEP B	2023	2023	12	B!E16864
RCEP B	2024	2024	10,5	B!F16864
RCEP B	2025	2025	9	B!G16864
RCEP B	2026	2026	7,5	B!H16864
RCEP B	2027	2027	6	B!I16864
RCEP C	2022	2022	13,5	C!D16862
RCEP C	2023	2023	12	C!E16862
RCEP C	2024	2024	10,5	C!F16862
RCEP C	2025	2025	9	C!G16862
RCEP C	2026	2026	7,5	C!H16862
RCEP C	2027	2027	6	C!I16862

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D16861
RCEP D	2023	2023	12,3	D!E16861
RCEP D	2024	2024	10,9	D!F16861
RCEP D	2025	2025	9,5	D!G16861
RCEP D	2026	2026	8,2	D!H16861
RCEP D	2027	2027	6,8	D!I16861
RCEP E	2022	2022	13,5	E!D16865
RCEP E	2023	2023	12	E!E16865
RCEP E	2024	2024	10,5	E!F16865
RCEP E	2025	2025	9	E!G16865
RCEP E	2026	2026	7,5	E!H16865
RCEP E	2027	2027	6	E!I16865
RCEP F	2022	2022	13,5	F!D16864
RCEP F	2023	2023	12	F!E16864
RCEP F	2024	2024	10,5	F!F16864
RCEP F	2025	2025	9	F!G16864
RCEP F	2026	2026	7,5	F!H16864
RCEP F	2027	2027	6	F!I16864
VIFTA	2024	2024	12.9	VI!F15815
VIFTA	2025	2025	10.7	VI!G15815
VIFTA	2026	2026	8.6	VI!H15815
VIFTA	2027	2027	6.4	VI!I15815

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 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 8708.92 has 7 lines; 8708.92.51 is distinguished from its siblings by: Silencers (mufflers) and exhaust pipes.	8708.92.10 For vehicles of heading 87.01; 8708.92.20 For vehicles of heading 87.03; 8708.92.52 Parts; 8708.92.61 Silencers (mufflers) and exhaust pipes; 8708.92.62 Parts; 8708.92.90 Other	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	8708.92.51 corresponds to Chapter 98 code 9849.35.42 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - - Ống xả và bộ giảm thanh	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 8708.92.51. 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 15% for 8708.92.51 was checked against BT2026 (cell BT2026!N17538), 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.