Vietnam Tariff Intelligence

HS 8708.94.11 detail

HS code	8708.94.11
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Steering wheels, steering columns and steering boxes; parts thereof: / - - - Steering wheels with airbag assemblies: / - - - - For vehicles of heading 87.01
Unit	chiếc
Generated	04/11/2026 19:50:47
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/87089411/

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!K17551
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17551
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17551
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
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-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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
CPTPP	0/4,5; M: 0/6,8	0/4,5; M: 0/6,8	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!E16865
ATIGA	2022	2022	0	AT!E16794
ATIGA	2023	2023	0	AT!F16794
ATIGA	2024	2024	0	AT!G16794
ATIGA	2025	2025	0	AT!H16794
ATIGA	2026	2026	0	AT!I16794
ATIGA	2027	2027	0	AT!J16794
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16850
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16850
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16850

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16850
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16850
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16850
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16851
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16851
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16851
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16851
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16851
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16851
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16856
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16811
AIFTA	30/12/2022	2022	*	AI!F16808
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16808
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16808
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16808
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16808
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16808
VKFTA	2022	2022	5	VK!E16854
VKFTA	2023	2023	5	VK!F16854
VKFTA	2024	2024	5	VK!G16854
VKFTA	2025	2025	5	VK!H16854
VKFTA	2026	2026	5	VK!I16854
VKFTA	2027	2027	5	VK!J16854
VCFTA	2022	2022	3	VC!D16916
VCFTA	2023	2023	3	VC!E16916
VCFTA	2024	2024	0	VC!F16916

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16916
VCFTA	2026	2026	0	VC!H16916
VCFTA	2027	2027	0	VC!I16916
VN-EAEU	2022	2022	0	EAV!D16892
VN-EAEU	2023	2023	0	EAV!E16892
VN-EAEU	2024	2024	0	EAV!F16892
VN-EAEU	2025	2025	0	EAV!G16892
VN-EAEU	2026	2026	0	EAV!H16892
VN-EAEU	2027	2027	0	EAV!I16892
AHKFTA	2022	2022	*	AKH!D16887
AHKFTA	2023	2023	*	AKH!E16887
AHKFTA	2024	2024	*	AKH!F16887
AHKFTA	2025	2025	*	AKH!G16887
AHKFTA	2026	2026	*	AKH!H16887
AHKFTA	2027	2027	*	AKH!I16887
EVFTA	2022	2022	12,5	EV-NK!D16907
EVFTA	2023	2023	10	EV-NK!E16907
EVFTA	2024	2024	7,5	EV-NK!F16907
EVFTA	2025	2025	5	EV-NK!G16907
EVFTA	2026	2026	2,5	EV-NK!H16907
EVFTA	2027	2027	0	EV-NK!I16907
UKVFTA	2022	2022	12,5	UKV!D16906
UKVFTA	2023	2023	10	UKV!E16906
UKVFTA	2024	2024	7,5	UKV!F16906
UKVFTA	2025	2025	5	UKV!G16906
UKVFTA	2026	2026	2,5	UKV!H16906

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16906
CPTPP	(I)	2021 (DERIVED)		CPTPP!16982
CPTPP	(II)	2022 (DERIVED)		CPTPP!16982
CPTPP	(III)	2023 (DERIVED)		CPTPP!16982
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16982
CPTPP	(V)	2025 (DERIVED)		CPTPP!16982
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16982
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16982
RCEP A	2022	2022	18	RCEPT-A!D16877
RCEP A	2023	2023	16	RCEPT-A!E16877
RCEP A	2024	2024	14	RCEPT-A!F16877
RCEP A	2025	2025	12	RCEPT-A!G16877
RCEP A	2026	2026	10	RCEPT-A!H16877
RCEP A	2027	2027	8	RCEPT-A!I16877
RCEP B	2022	2022	18	B!D16877
RCEP B	2023	2023	16	B!E16877
RCEP B	2024	2024	14	B!F16877
RCEP B	2025	2025	12	B!G16877
RCEP B	2026	2026	10	B!H16877
RCEP B	2027	2027	8	B!I16877
RCEP C	2022	2022	18	C!D16875
RCEP C	2023	2023	16	C!E16875
RCEP C	2024	2024	14	C!F16875
RCEP C	2025	2025	12	C!G16875
RCEP C	2026	2026	10	C!H16875
RCEP C	2027	2027	8	C!I16875

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D16874
RCEP D	2023	2023	16,4	D!E16874
RCEP D	2024	2024	14,5	D!F16874
RCEP D	2025	2025	12,7	D!G16874
RCEP D	2026	2026	10,9	D!H16874
RCEP D	2027	2027	9,1	D!I16874
RCEP E	2022	2022	18	E!D16878
RCEP E	2023	2023	16	E!E16878
RCEP E	2024	2024	14	E!F16878
RCEP E	2025	2025	12	E!G16878
RCEP E	2026	2026	10	E!H16878
RCEP E	2027	2027	8	E!I16878
RCEP F	2022	2022	18	F!D16877
RCEP F	2023	2023	16	F!E16877
RCEP F	2024	2024	14	F!F16877
RCEP F	2025	2025	12	F!G16877
RCEP F	2026	2026	10	F!H16877
RCEP F	2027	2027	8	F!I16877
VIFTA	2024	2024	18	VI!F15828
VIFTA	2025	2025	16	VI!G15828
VIFTA	2026	2026	14	VI!H15828
VIFTA	2027	2027	12	VI!I15828

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 8708.94 has 5 lines; 8708.94.11 is distinguished from its siblings by: For vehicles of heading 87.01.	8708.94.19 Other; 8708.94.94 For vehicles of heading 87.01; 8708.94.95 For vehicles of heading 87.03; 8708.94.99 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8708.94.11. 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 8708.94.11 was checked against BT2026 (cell BT2026!N17551), 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.