Vietnam Tariff Intelligence

HS 8708.94.19 detail

HS code	8708.94.19
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: / - - - - Other
Unit	chiếc
Generated	02/11/2026 14:16:15
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/87089419/

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!K17552
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17552
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17552
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!E16866
ATIGA	2022	2022	0	AT!E16795
ATIGA	2023	2023	0	AT!F16795
ATIGA	2024	2024	0	AT!G16795
ATIGA	2025	2025	0	AT!H16795
ATIGA	2026	2026	0	AT!I16795
ATIGA	2027	2027	0	AT!J16795
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16851
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16851
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16851

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16851
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16851
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16851
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16852
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16852
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16852
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16852
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16852
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16852
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16857
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16812
AIFTA	30/12/2022	2022	*	AI!F16809
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16809
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16809
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16809
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16809
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16809
VKFTA	2022	2022	5	VK!E16855
VKFTA	2023	2023	5	VK!F16855
VKFTA	2024	2024	5	VK!G16855
VKFTA	2025	2025	5	VK!H16855
VKFTA	2026	2026	5	VK!I16855
VKFTA	2027	2027	5	VK!J16855
VCFTA	2022	2022	3	VC!D16917
VCFTA	2023	2023	3	VC!E16917
VCFTA	2024	2024	0	VC!F16917

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16917
VCFTA	2026	2026	0	VC!H16917
VCFTA	2027	2027	0	VC!I16917
VN-EAEU	2022	2022	0	EAV!D16893
VN-EAEU	2023	2023	0	EAV!E16893
VN-EAEU	2024	2024	0	EAV!F16893
VN-EAEU	2025	2025	0	EAV!G16893
VN-EAEU	2026	2026	0	EAV!H16893
VN-EAEU	2027	2027	0	EAV!I16893
AHKFTA	2022	2022	*	AKH!D16888
AHKFTA	2023	2023	*	AKH!E16888
AHKFTA	2024	2024	*	AKH!F16888
AHKFTA	2025	2025	*	AKH!G16888
AHKFTA	2026	2026	*	AKH!H16888
AHKFTA	2027	2027	*	AKH!I16888
EVFTA	2022	2022	12,5	EV-NK!D16908
EVFTA	2023	2023	10	EV-NK!E16908
EVFTA	2024	2024	7,5	EV-NK!F16908
EVFTA	2025	2025	5	EV-NK!G16908
EVFTA	2026	2026	2,5	EV-NK!H16908
EVFTA	2027	2027	0	EV-NK!I16908
UKVFTA	2022	2022	12,5	UKV!D16907
UKVFTA	2023	2023	10	UKV!E16907
UKVFTA	2024	2024	7,5	UKV!F16907
UKVFTA	2025	2025	5	UKV!G16907
UKVFTA	2026	2026	2,5	UKV!H16907

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16907
CPTPP	(I)	2021 (DERIVED)		CPTPP!16985
CPTPP	(II)	2022 (DERIVED)		CPTPP!16985
CPTPP	(III)	2023 (DERIVED)		CPTPP!16985
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16985
CPTPP	(V)	2025 (DERIVED)		CPTPP!16985
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16985
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16985
RCEP A	2022	2022	18	RCEPT-A!D16878
RCEP A	2023	2023	16	RCEPT-A!E16878
RCEP A	2024	2024	14	RCEPT-A!F16878
RCEP A	2025	2025	12	RCEPT-A!G16878
RCEP A	2026	2026	10	RCEPT-A!H16878
RCEP A	2027	2027	8	RCEPT-A!I16878
RCEP B	2022	2022	18	B!D16878
RCEP B	2023	2023	16	B!E16878
RCEP B	2024	2024	14	B!F16878
RCEP B	2025	2025	12	B!G16878
RCEP B	2026	2026	10	B!H16878
RCEP B	2027	2027	8	B!I16878
RCEP C	2022	2022	18	C!D16876
RCEP C	2023	2023	16	C!E16876
RCEP C	2024	2024	14	C!F16876
RCEP C	2025	2025	12	C!G16876
RCEP C	2026	2026	10	C!H16876
RCEP C	2027	2027	8	C!I16876

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D16875
RCEP D	2023	2023	16,4	D!E16875
RCEP D	2024	2024	14,5	D!F16875
RCEP D	2025	2025	12,7	D!G16875
RCEP D	2026	2026	10,9	D!H16875
RCEP D	2027	2027	9,1	D!I16875
RCEP E	2022	2022	18	E!D16879
RCEP E	2023	2023	16	E!E16879
RCEP E	2024	2024	14	E!F16879
RCEP E	2025	2025	12	E!G16879
RCEP E	2026	2026	10	E!H16879
RCEP E	2027	2027	8	E!I16879
RCEP F	2022	2022	18	F!D16878
RCEP F	2023	2023	16	F!E16878
RCEP F	2024	2024	14	F!F16878
RCEP F	2025	2025	12	F!G16878
RCEP F	2026	2026	10	F!H16878
RCEP F	2027	2027	8	F!I16878
VIFTA	2024	2024	18	VI!F15829
VIFTA	2025	2025	16	VI!G15829
VIFTA	2026	2026	14	VI!H15829
VIFTA	2027	2027	12	VI!I15829

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; 8708.94.19 is distinguished from its siblings by: Other.	8708.94.11 For vehicles of heading 87.01; 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
HS-005	BLUE	Chapter 98 equivalent exists	8708.94.19 corresponds to Chapter 98 code 9849.35.61 (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 8708.94.19. 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 8708.94.19 was checked against BT2026 (cell BT2026!N17552), 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.