Vietnam Tariff Intelligence

HS 8708.94.94 detail

HS code	8708.94.94
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: / - - - Other: / - - - - For vehicles of heading 87.01
Unit	chiếc
Generated	03/11/2026 23:53:18
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/87089494/

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!K17554
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17554
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17554
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(-BN, KH, LA, PH, TH)	0% (except BN, KH, LA, PH, TH)	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
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-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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
CPTPP	3,6; M: 5,4	3.6% · M: 5.4%	Consolidated BT2026	(VI)	CPTPP	115/2022/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 F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	11,3	11.3%	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
VIFTA	10.5	10.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex D)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
VCFTA	25	25%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E16868
ATIGA	2022	2022	0	AT!E16797
ATIGA	2023	2023	0	AT!F16797
ATIGA	2024	2024	0	AT!G16797
ATIGA	2025	2025	0	AT!H16797
ATIGA	2026	2026	0	AT!I16797
ATIGA	2027	2027	0	AT!J16797
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16853
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16853
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16853

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16853
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16853
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16853
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16854
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16854
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16854
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16854
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16854
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16854
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16859
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16814
AIFTA	30/12/2022	2022	*	AI!F16811
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16811
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16811
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16811
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16811
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16811
VKFTA	2022	2022	0	VK!E16857
VKFTA	2023	2023	0	VK!F16857
VKFTA	2024	2024	0	VK!G16857
VKFTA	2025	2025	0	VK!H16857
VKFTA	2026	2026	0	VK!I16857
VKFTA	2027	2027	0	VK!J16857
VCFTA	2022	2022	25	VC!D16919
VCFTA	2023	2023	25	VC!E16919
VCFTA	2024	2024	25	VC!F16919

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	25	VC!G16919
VCFTA	2026	2026	25	VC!H16919
VCFTA	2027	2027	25	VC!I16919
VN-EAEU	2022	2022	*	EAV!D16895
VN-EAEU	2023	2023	*	EAV!E16895
VN-EAEU	2024	2024	*	EAV!F16895
VN-EAEU	2025	2025	*	EAV!G16895
VN-EAEU	2026	2026	*	EAV!H16895
VN-EAEU	2027	2027	*	EAV!I16895
AHKFTA	2022	2022	9	AKH!D16890
AHKFTA	2023	2023	6	AKH!E16890
AHKFTA	2024	2024	6	AKH!F16890
AHKFTA	2025	2025	3	AKH!G16890
AHKFTA	2026	2026	3	AKH!H16890
AHKFTA	2027	2027	0	AKH!I16890
EVFTA	2022	2022	9,3	EV-NK!D16910
EVFTA	2023	2023	7,5	EV-NK!E16910
EVFTA	2024	2024	5,6	EV-NK!F16910
EVFTA	2025	2025	3,7	EV-NK!G16910
EVFTA	2026	2026	1,8	EV-NK!H16910
EVFTA	2027	2027	0	EV-NK!I16910
UKVFTA	2022	2022	9,3	UKV!D16909
UKVFTA	2023	2023	7,5	UKV!E16909
UKVFTA	2024	2024	5,6	UKV!F16909
UKVFTA	2025	2025	3,7	UKV!G16909
UKVFTA	2026	2026	1,8	UKV!H16909

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16909
CPTPP	(I)	2021 (DERIVED)	12,7	CPTPP!D16989
CPTPP	(II)	2022 (DERIVED)	10,9	CPTPP!E16989
CPTPP	(III)	2023 (DERIVED)	9	CPTPP!F16989
CPTPP	(IV)	2024 (DERIVED)	7,2	CPTPP!G16989
CPTPP	(V)	2025 (DERIVED)	5,4	CPTPP!H16989
CPTPP	(VI)	2026 (DERIVED)	3,6	CPTPP!I16989
CPTPP	(VII)	2027 (DERIVED)	1,8	CPTPP!J16989
RCEP A	2022	2022	14	RCEPT-A!D16880
RCEP A	2023	2023	13	RCEPT-A!E16880
RCEP A	2024	2024	12	RCEPT-A!F16880
RCEP A	2025	2025	11	RCEPT-A!G16880
RCEP A	2026	2026	10	RCEPT-A!H16880
RCEP A	2027	2027	9	RCEPT-A!I16880
RCEP B	2022	2022	14	B!D16880
RCEP B	2023	2023	13	B!E16880
RCEP B	2024	2024	12	B!F16880
RCEP B	2025	2025	11	B!G16880
RCEP B	2026	2026	10	B!H16880
RCEP B	2027	2027	9	B!I16880
RCEP C	2022	2022	14,3	C!D16878
RCEP C	2023	2023	13,5	C!E16878
RCEP C	2024	2024	12,8	C!F16878
RCEP C	2025	2025	12	C!G16878
RCEP C	2026	2026	11,3	C!H16878
RCEP C	2027	2027	10,5	C!I16878

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D16877
RCEP D	2023	2023	15	D!E16877
RCEP D	2024	2024	15	D!F16877
RCEP D	2025	2025	15	D!G16877
RCEP D	2026	2026	15	D!H16877
RCEP D	2027	2027	15	D!I16877
RCEP E	2022	2022	15	E!D16881
RCEP E	2023	2023	15	E!E16881
RCEP E	2024	2024	15	E!F16881
RCEP E	2025	2025	15	E!G16881
RCEP E	2026	2026	15	E!H16881
RCEP E	2027	2027	15	E!I16881
RCEP F	2022	2022	14	F!D16880
RCEP F	2023	2023	13	F!E16880
RCEP F	2024	2024	12	F!F16880
RCEP F	2025	2025	11	F!G16880
RCEP F	2026	2026	10	F!H16880
RCEP F	2027	2027	9	F!I16880
VIFTA	2024	2024	13,5	VI!F15831
VIFTA	2025	2025	12	VI!G15831
VIFTA	2026	2026	10.5	VI!H15831
VIFTA	2027	2027	9	VI!I15831

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "3,6; M: 5,4" has a general 3.6% and an "M:" 5.4% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "3,6; M: 5,4", the FTA schedule for period (VI) shows "3,6".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex D) 15%, RCEP (Annex E) 15%, VCFTA 25%: 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 8708.94 has 5 lines; 8708.94.94 is distinguished from its siblings by: For vehicles of heading 87.01.	8708.94.11 For vehicles of heading 87.01; 8708.94.19 Other; 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 8708.94.94. 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 8708.94.94 was checked against BT2026 (cell BT2026!N17554), 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.