Vietnam Tariff Intelligence

HS 8708.94.99 detail

HS code	8708.94.99
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: / - - - - Other
Unit	chiếc
Generated	07/11/2026 12:47:08
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/87089499/

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!K17556
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17556
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17556
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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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	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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
CPTPP	0/3,6/0; M: 0/5,4/0	0/3,6/0; M: 0/5,4/0	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!E16870
ATIGA	2022	2022	0	AT!E16799
ATIGA	2023	2023	0	AT!F16799
ATIGA	2024	2024	0	AT!G16799
ATIGA	2025	2025	0	AT!H16799
ATIGA	2026	2026	0	AT!I16799
ATIGA	2027	2027	0	AT!J16799
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16855
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16855
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16855

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16855
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16855
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16855
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16856
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16856
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16856
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16856
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16856
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16856
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16861
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16816
AIFTA	30/12/2022	2022	*	AI!F16813
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16813
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16813
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16813
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16813
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16813
VKFTA	2022	2022	3	VK!E16859
VKFTA	2023	2023	1,5	VK!F16859
VKFTA	2024	2024	0	VK!G16859
VKFTA	2025	2025	0	VK!H16859
VKFTA	2026	2026	0	VK!I16859
VKFTA	2027	2027	0	VK!J16859
VCFTA	2022	2022	3	VC!D16921
VCFTA	2023	2023	3	VC!E16921
VCFTA	2024	2024	0	VC!F16921

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16921
VCFTA	2026	2026	0	VC!H16921
VCFTA	2027	2027	0	VC!I16921
VN-EAEU	2022	2022	0	EAV!D16897
VN-EAEU	2023	2023	0	EAV!E16897
VN-EAEU	2024	2024	0	EAV!F16897
VN-EAEU	2025	2025	0	EAV!G16897
VN-EAEU	2026	2026	0	EAV!H16897
VN-EAEU	2027	2027	0	EAV!I16897
AHKFTA	2022	2022	*	AKH!D16892
AHKFTA	2023	2023	*	AKH!E16892
AHKFTA	2024	2024	*	AKH!F16892
AHKFTA	2025	2025	*	AKH!G16892
AHKFTA	2026	2026	*	AKH!H16892
AHKFTA	2027	2027	*	AKH!I16892
EVFTA	2022	2022	9,3	EV-NK!D16912
EVFTA	2023	2023	7,5	EV-NK!E16912
EVFTA	2024	2024	5,6	EV-NK!F16912
EVFTA	2025	2025	3,7	EV-NK!G16912
EVFTA	2026	2026	1,8	EV-NK!H16912
EVFTA	2027	2027	0	EV-NK!I16912
UKVFTA	2022	2022	9,3	UKV!D16911
UKVFTA	2023	2023	7,5	UKV!E16911
UKVFTA	2024	2024	5,6	UKV!F16911
UKVFTA	2025	2025	3,7	UKV!G16911
UKVFTA	2026	2026	1,8	UKV!H16911

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16911
CPTPP	(I)	2021 (DERIVED)		CPTPP!16991
CPTPP	(II)	2022 (DERIVED)		CPTPP!16991
CPTPP	(III)	2023 (DERIVED)		CPTPP!16991
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16991
CPTPP	(V)	2025 (DERIVED)		CPTPP!16991
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16991
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16991
RCEP A	2022	2022	14	RCEPT-A!D16882
RCEP A	2023	2023	13	RCEPT-A!E16882
RCEP A	2024	2024	12	RCEPT-A!F16882
RCEP A	2025	2025	11	RCEPT-A!G16882
RCEP A	2026	2026	10	RCEPT-A!H16882
RCEP A	2027	2027	9	RCEPT-A!I16882
RCEP B	2022	2022	14	B!D16882
RCEP B	2023	2023	13	B!E16882
RCEP B	2024	2024	12	B!F16882
RCEP B	2025	2025	11	B!G16882
RCEP B	2026	2026	10	B!H16882
RCEP B	2027	2027	9	B!I16882
RCEP C	2022	2022	14,3	C!D16880
RCEP C	2023	2023	13,5	C!E16880
RCEP C	2024	2024	12,8	C!F16880
RCEP C	2025	2025	12	C!G16880
RCEP C	2026	2026	11,3	C!H16880
RCEP C	2027	2027	10,5	C!I16880

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D16879
RCEP D	2023	2023	15	D!E16879
RCEP D	2024	2024	15	D!F16879
RCEP D	2025	2025	15	D!G16879
RCEP D	2026	2026	15	D!H16879
RCEP D	2027	2027	15	D!I16879
RCEP E	2022	2022	15	E!D16883
RCEP E	2023	2023	15	E!E16883
RCEP E	2024	2024	15	E!F16883
RCEP E	2025	2025	15	E!G16883
RCEP E	2026	2026	15	E!H16883
RCEP E	2027	2027	15	E!I16883
RCEP F	2022	2022	14	F!D16882
RCEP F	2023	2023	13	F!E16882
RCEP F	2024	2024	12	F!F16882
RCEP F	2025	2025	11	F!G16882
RCEP F	2026	2026	10	F!H16882
RCEP F	2027	2027	9	F!I16882
VIFTA	2024	2024	13.5	VI!F15833
VIFTA	2025	2025	12	VI!G15833
VIFTA	2026	2026	10.5	VI!H15833
VIFTA	2027	2027	9	VI!I15833

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	RCEP (Annex D) 15%, RCEP (Annex E) 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 8708.94 has 5 lines; 8708.94.99 is distinguished from its siblings by: Other.	8708.94.11 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	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	8708.94.99 corresponds to Chapter 98 code 9849.35.69 (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 8708.94.99. 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 8708.94.99 was checked against BT2026 (cell BT2026!N17556), 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.