Vietnam Tariff Intelligence

# HS 8708.95.90 detail

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|---|---|
| **HS code** | 8708.95.90 |
| **Description** | Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Safety airbags with inflater system; parts thereof: / - - - Parts |
| **Unit** | chiếc |
| **Generated** | 09/11/2026 19:16:06 |
| **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/87089590/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17559 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17559 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17559 |
| 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, TH, CN) | 0% (except ID, PH, TH, CN) | 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 |
| 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 |
| CPTPP | 1,2; M: 1,9 | 1.2% · M: 1.9% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 1,2 | 1.2% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 1,2 | 1.2% | 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) | 6,7 | 6.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 6,7 | 6.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 6,7 | 6.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 6,7 | 6.7% | 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 D) | 6,9 | 6.9% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VCFTA | 7 | 7% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VIFTA | 10 | 10% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/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 |
| 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 (*) |
| RCEP (Annex C) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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!E16873 |
| ATIGA | 2022 | 2022 | 0 | AT!E16802 |
| ATIGA | 2023 | 2023 | 0 | AT!F16802 |
| ATIGA | 2024 | 2024 | 0 | AT!G16802 |
| ATIGA | 2025 | 2025 | 0 | AT!H16802 |
| ATIGA | 2026 | 2026 | 0 | AT!I16802 |
| ATIGA | 2027 | 2027 | 0 | AT!J16802 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E16858 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F16858 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G16858 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H16858 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I16858 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J16858 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E16859 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F16859 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G16859 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H16859 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I16859 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J16859 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F16864 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H16819 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16816 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16816 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16816 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16816 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16816 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16816 |
| VKFTA | 2022 | 2022 | 2 | VK!E16862 |
| VKFTA | 2023 | 2023 | 1 | VK!F16862 |
| VKFTA | 2024 | 2024 | 0 | VK!G16862 |
| VKFTA | 2025 | 2025 | 0 | VK!H16862 |
| VKFTA | 2026 | 2026 | 0 | VK!I16862 |
| VKFTA | 2027 | 2027 | 0 | VK!J16862 |
| VCFTA | 2022 | 2022 | 7 | VC!D16924 |
| VCFTA | 2023 | 2023 | 7 | VC!E16924 |
| VCFTA | 2024 | 2024 | 7 | VC!F16924 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 7 | VC!G16924 |
| VCFTA | 2026 | 2026 | 7 | VC!H16924 |
| VCFTA | 2027 | 2027 | 7 | VC!I16924 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D16900 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E16900 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F16900 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G16900 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H16900 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I16900 |
| AHKFTA | 2022 | 2022 | * | AKH!D16895 |
| AHKFTA | 2023 | 2023 | * | AKH!E16895 |
| AHKFTA | 2024 | 2024 | * | AKH!F16895 |
| AHKFTA | 2025 | 2025 | * | AKH!G16895 |
| AHKFTA | 2026 | 2026 | * | AKH!H16895 |
| AHKFTA | 2027 | 2027 | * | AKH!I16895 |
| EVFTA | 2022 | 2022 | 6,2 | EV-NK!D16915 |
| EVFTA | 2023 | 2023 | 5 | EV-NK!E16915 |
| EVFTA | 2024 | 2024 | 3,7 | EV-NK!F16915 |
| EVFTA | 2025 | 2025 | 2,5 | EV-NK!G16915 |
| EVFTA | 2026 | 2026 | 1,2 | EV-NK!H16915 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I16915 |
| UKVFTA | 2022 | 2022 | 6,2 | UKV!D16914 |
| UKVFTA | 2023 | 2023 | 5 | UKV!E16914 |
| UKVFTA | 2024 | 2024 | 3,7 | UKV!F16914 |
| UKVFTA | 2025 | 2025 | 2,5 | UKV!G16914 |
| UKVFTA | 2026 | 2026 | 1,2 | UKV!H16914 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I16914 |
| CPTPP | (I) | 2021 (DERIVED) | 4,4 | CPTPP!D16998 |
| CPTPP | (II) | 2022 (DERIVED) | 3,8 | CPTPP!E16998 |
| CPTPP | (III) | 2023 (DERIVED) | 3,1 | CPTPP!F16998 |
| CPTPP | (IV) | 2024 (DERIVED) | 2,5 | CPTPP!G16998 |
| CPTPP | (V) | 2025 (DERIVED) | 1,9 | CPTPP!H16998 |
| CPTPP | (VI) | 2026 (DERIVED) | 1,2 | CPTPP!I16998 |
| CPTPP | (VII) | 2027 (DERIVED) | 0,6 | CPTPP!J16998 |
| RCEP A | 2022 | 2022 | 9,3 | RCEPT-A!D16885 |
| RCEP A | 2023 | 2023 | 8,7 | RCEPT-A!E16885 |
| RCEP A | 2024 | 2024 | 8 | RCEPT-A!F16885 |
| RCEP A | 2025 | 2025 | 7,3 | RCEPT-A!G16885 |
| RCEP A | 2026 | 2026 | 6,7 | RCEPT-A!H16885 |
| RCEP A | 2027 | 2027 | 6 | RCEPT-A!I16885 |
| RCEP B | 2022 | 2022 | 9,3 | B!D16885 |
| RCEP B | 2023 | 2023 | 8,7 | B!E16885 |
| RCEP B | 2024 | 2024 | 8 | B!F16885 |
| RCEP B | 2025 | 2025 | 7,3 | B!G16885 |
| RCEP B | 2026 | 2026 | 6,7 | B!H16885 |
| RCEP B | 2027 | 2027 | 6 | B!I16885 |
| RCEP C | 2022 | 2022 | * | C!D16883 |
| RCEP C | 2023 | 2023 | * | C!E16883 |
| RCEP C | 2024 | 2024 | * | C!F16883 |
| RCEP C | 2025 | 2025 | * | C!G16883 |
| RCEP C | 2026 | 2026 | * | C!H16883 |
| RCEP C | 2027 | 2027 | * | C!I16883 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 9,4 | D!D16882 |
| RCEP D | 2023 | 2023 | 8,8 | D!E16882 |
| RCEP D | 2024 | 2024 | 8,1 | D!F16882 |
| RCEP D | 2025 | 2025 | 7,5 | D!G16882 |
| RCEP D | 2026 | 2026 | 6,9 | D!H16882 |
| RCEP D | 2027 | 2027 | 6,3 | D!I16882 |
| RCEP E | 2022 | 2022 | 9,3 | E!D16886 |
| RCEP E | 2023 | 2023 | 8,7 | E!E16886 |
| RCEP E | 2024 | 2024 | 8 | E!F16886 |
| RCEP E | 2025 | 2025 | 7,3 | E!G16886 |
| RCEP E | 2026 | 2026 | 6,7 | E!H16886 |
| RCEP E | 2027 | 2027 | 6 | E!I16886 |
| RCEP F | 2022 | 2022 | 9,3 | F!D16885 |
| RCEP F | 2023 | 2023 | 8,7 | F!E16885 |
| RCEP F | 2024 | 2024 | 8 | F!F16885 |
| RCEP F | 2025 | 2025 | 7,3 | F!G16885 |
| RCEP F | 2026 | 2026 | 6,7 | F!H16885 |
| RCEP F | 2027 | 2027 | 6 | F!I16885 |
| VIFTA | 2024 | 2024 | 10 | VI!F15836 |
| VIFTA | 2025 | 2025 | 10 | VI!G15836 |
| VIFTA | 2026 | 2026 | 10 | VI!H15836 |
| VIFTA | 2027 | 2027 | 10 | VI!I15836 |

## 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 "1,2; M: 1,9" has a general 1.2% and an "M:" 1.9% 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 "1,2; M: 1,9", the FTA schedule for period (VI) shows "1,2". | | 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 | VIFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving. | MFN 10% | | 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 8708.95 has 2 lines; 8708.95.90 is distinguished from its siblings by: Parts. | 8708.95.10 Safety airbags with inflater system | 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 | 8708.95.90 corresponds to Chapter 98 code 9849.35.79 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - - Bộ phận | 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 8708.95.90. 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 10% for 8708.95.90 was checked against BT2026 (cell BT2026!N17559), 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.