Vietnam Tariff Intelligence

HS 8708.99.21 detail

HS code	8708.99.21
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Other: / - - - For vehicles of heading 87.02, 87.03 or 87.04: / - - - - Fuel tanks and parts thereof: / - - - - - Fuel tanks
Unit	chiếc
Generated	04/11/2026 13:57:15
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/87089921/

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!K17566
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17566
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17566
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)	0% (except ID, 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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	11,3	11.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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	2,7/0; M: 4/0	2,7/0; M: 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!E16880
ATIGA	2022	2022	0	AT!E16809
ATIGA	2023	2023	0	AT!F16809
ATIGA	2024	2024	0	AT!G16809
ATIGA	2025	2025	0	AT!H16809
ATIGA	2026	2026	0	AT!I16809
ATIGA	2027	2027	0	AT!J16809
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16865
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16865
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16865

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16865
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16865
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16865
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16866
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16866
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16866
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16866
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16866
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16866
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16871
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16826
AIFTA	30/12/2022	2022	*	AI!F16823
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16823
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16823
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16823
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16823
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16823
VKFTA	2022	2022	3	VK!E16869
VKFTA	2023	2023	1,5	VK!F16869
VKFTA	2024	2024	0	VK!G16869
VKFTA	2025	2025	0	VK!H16869
VKFTA	2026	2026	0	VK!I16869
VKFTA	2027	2027	0	VK!J16869
VCFTA	2022	2022	3	VC!D16931
VCFTA	2023	2023	3	VC!E16931
VCFTA	2024	2024	0	VC!F16931

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16931
VCFTA	2026	2026	0	VC!H16931
VCFTA	2027	2027	0	VC!I16931
VN-EAEU	2022	2022	0	EAV!D16907
VN-EAEU	2023	2023	0	EAV!E16907
VN-EAEU	2024	2024	0	EAV!F16907
VN-EAEU	2025	2025	0	EAV!G16907
VN-EAEU	2026	2026	0	EAV!H16907
VN-EAEU	2027	2027	0	EAV!I16907
AHKFTA	2022	2022	*	AKH!D16902
AHKFTA	2023	2023	*	AKH!E16902
AHKFTA	2024	2024	*	AKH!F16902
AHKFTA	2025	2025	*	AKH!G16902
AHKFTA	2026	2026	*	AKH!H16902
AHKFTA	2027	2027	*	AKH!I16902
EVFTA	2022	2022	9,3	EV-NK!D16922
EVFTA	2023	2023	7,5	EV-NK!E16922
EVFTA	2024	2024	5,6	EV-NK!F16922
EVFTA	2025	2025	3,7	EV-NK!G16922
EVFTA	2026	2026	1,8	EV-NK!H16922
EVFTA	2027	2027	0	EV-NK!I16922
UKVFTA	2022	2022	9,3	UKV!D16921
UKVFTA	2023	2023	7,5	UKV!E16921
UKVFTA	2024	2024	5,6	UKV!F16921
UKVFTA	2025	2025	3,7	UKV!G16921
UKVFTA	2026	2026	1,8	UKV!H16921

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16921
CPTPP	(I)	2021 (DERIVED)		CPTPP!17009
CPTPP	(II)	2022 (DERIVED)		CPTPP!17009
CPTPP	(III)	2023 (DERIVED)		CPTPP!17009
CPTPP	(IV)	2024 (DERIVED)		CPTPP!17009
CPTPP	(V)	2025 (DERIVED)		CPTPP!17009
CPTPP	(VI)	2026 (DERIVED)		CPTPP!17009
CPTPP	(VII)	2027 (DERIVED)		CPTPP!17009
RCEP A	2022	2022	14	RCEPT-A!D16892
RCEP A	2023	2023	13	RCEPT-A!E16892
RCEP A	2024	2024	12	RCEPT-A!F16892
RCEP A	2025	2025	11	RCEPT-A!G16892
RCEP A	2026	2026	10	RCEPT-A!H16892
RCEP A	2027	2027	9	RCEPT-A!I16892
RCEP B	2022	2022	14	B!D16892
RCEP B	2023	2023	13	B!E16892
RCEP B	2024	2024	12	B!F16892
RCEP B	2025	2025	11	B!G16892
RCEP B	2026	2026	10	B!H16892
RCEP B	2027	2027	9	B!I16892
RCEP C	2022	2022	14,3	C!D16890
RCEP C	2023	2023	13,5	C!E16890
RCEP C	2024	2024	12,8	C!F16890
RCEP C	2025	2025	12	C!G16890
RCEP C	2026	2026	11,3	C!H16890
RCEP C	2027	2027	10,5	C!I16890

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D16889
RCEP D	2023	2023	15	D!E16889
RCEP D	2024	2024	15	D!F16889
RCEP D	2025	2025	15	D!G16889
RCEP D	2026	2026	15	D!H16889
RCEP D	2027	2027	15	D!I16889
RCEP E	2022	2022	15	E!D16893
RCEP E	2023	2023	15	E!E16893
RCEP E	2024	2024	15	E!F16893
RCEP E	2025	2025	15	E!G16893
RCEP E	2026	2026	15	E!H16893
RCEP E	2027	2027	15	E!I16893
RCEP F	2022	2022	14	F!D16892
RCEP F	2023	2023	13	F!E16892
RCEP F	2024	2024	12	F!F16892
RCEP F	2025	2025	11	F!G16892
RCEP F	2026	2026	10	F!H16892
RCEP F	2027	2027	9	F!I16892
VIFTA	2024	2024	10	VI!F15843
VIFTA	2025	2025	5	VI!G15843
VIFTA	2026	2026	0	VI!H15843
VIFTA	2027	2027	0	VI!I15843

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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 8708.99 has 15 lines; 8708.99.21 is distinguished from its siblings by: Fuel tanks.	8708.99.11 Unassembled fuel tanks; engine brackets; 8708.99.19 Other; 8708.99.24 Lower half of the fuel tank; fuel caps; filler pipes; filler hose assembly; fuel tank bands; 8708.99.25 Other parts; 8708.99.30 Accelerator, brake or clutch pedals; 8708.99.40 Battery carriers or trays and brackets therefor	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	8708.99.21 corresponds to Chapter 98 code 9849.35.81 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - - Thùng nhiên liệu	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 8708.99.21. 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 8708.99.21 was checked against BT2026 (cell BT2026!N17566), 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

Item policy

Item policy
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.