Vietnam Tariff Intelligence

HS 8708.40.19 detail

HS code	8708.40.19
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Gear boxes and parts thereof: / - - Gear boxes, unassembled: / - - - Other
Unit	chiếc
Generated	09/11/2026 23:47:54
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/87084019/

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!K17454
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17454
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17454
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)	0% (except ID, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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	1,2	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
AJCEP	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	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	7	7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VKFTA	10	10%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
CPTPP	0/1,8; M: 0/2,7	0/1,8; M: 0/2,7	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 (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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!E16768
ATIGA	2022	2022	0	AT!E16697
ATIGA	2023	2023	0	AT!F16697
ATIGA	2024	2024	0	AT!G16697
ATIGA	2025	2025	0	AT!H16697
ATIGA	2026	2026	0	AT!I16697
ATIGA	2027	2027	0	AT!J16697
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16753
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F16753
AJCEP	01/4/2024 - 31/3/2025	2024	3	AJ!G16753

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	3	AJ!H16753
AJCEP	01/4/2026 - 31/3/2027	2026	3	AJ!I16753
AJCEP	01/4/2027 - 31/3/2028	2027	3	AJ!J16753
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E16754
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F16754
VJEPA	01/4/2024 - 31/3/2025	2024	3	VJ!G16754
VJEPA	01/4/2025 - 31/3/2026	2025	3	VJ!H16754
VJEPA	01/4/2026 - 31/3/2027	2026	3	VJ!I16754
VJEPA	01/4/2027 - 31/3/2028	2027	3	VJ!J16754
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16755
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16714
AIFTA	30/12/2022	2022	*	AI!F16711
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16711
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16711
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16711
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16711
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16711
VKFTA	2022	2022	10	VK!E16753
VKFTA	2023	2023	10	VK!F16753
VKFTA	2024	2024	10	VK!G16753
VKFTA	2025	2025	10	VK!H16753
VKFTA	2026	2026	10	VK!I16753
VKFTA	2027	2027	10	VK!J16753
VCFTA	2022	2022	3	VC!D16819
VCFTA	2023	2023	3	VC!E16819
VCFTA	2024	2024	0	VC!F16819

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16819
VCFTA	2026	2026	0	VC!H16819
VCFTA	2027	2027	0	VC!I16819
VN-EAEU	2022	2022	0	EAV!D16795
VN-EAEU	2023	2023	0	EAV!E16795
VN-EAEU	2024	2024	0	EAV!F16795
VN-EAEU	2025	2025	0	EAV!G16795
VN-EAEU	2026	2026	0	EAV!H16795
VN-EAEU	2027	2027	0	EAV!I16795
AHKFTA	2022	2022	*	AKH!D16790
AHKFTA	2023	2023	*	AKH!E16790
AHKFTA	2024	2024	*	AKH!F16790
AHKFTA	2025	2025	*	AKH!G16790
AHKFTA	2026	2026	*	AKH!H16790
AHKFTA	2027	2027	*	AKH!I16790
EVFTA	2022	2022	6,2	EV-NK!D16810
EVFTA	2023	2023	5	EV-NK!E16810
EVFTA	2024	2024	3,7	EV-NK!F16810
EVFTA	2025	2025	2,5	EV-NK!G16810
EVFTA	2026	2026	1,2	EV-NK!H16810
EVFTA	2027	2027	0	EV-NK!I16810
UKVFTA	2022	2022	6,2	UKV!D16809
UKVFTA	2023	2023	5	UKV!E16809
UKVFTA	2024	2024	3,7	UKV!F16809
UKVFTA	2025	2025	2,5	UKV!G16809
UKVFTA	2026	2026	1,2	UKV!H16809

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16809
CPTPP	(I)	2021 (DERIVED)		CPTPP!16823
CPTPP	(II)	2022 (DERIVED)		CPTPP!16823
CPTPP	(III)	2023 (DERIVED)		CPTPP!16823
CPTPP	(IV)	2024 (DERIVED)		CPTPP!16823
CPTPP	(V)	2025 (DERIVED)		CPTPP!16823
CPTPP	(VI)	2026 (DERIVED)		CPTPP!16823
CPTPP	(VII)	2027 (DERIVED)		CPTPP!16823
RCEP A	2022	2022	9	RCEPT-A!D16780
RCEP A	2023	2023	8	RCEPT-A!E16780
RCEP A	2024	2024	7	RCEPT-A!F16780
RCEP A	2025	2025	6	RCEPT-A!G16780
RCEP A	2026	2026	5	RCEPT-A!H16780
RCEP A	2027	2027	4	RCEPT-A!I16780
RCEP B	2022	2022	9	B!D16780
RCEP B	2023	2023	8	B!E16780
RCEP B	2024	2024	7	B!F16780
RCEP B	2025	2025	6	B!G16780
RCEP B	2026	2026	5	B!H16780
RCEP B	2027	2027	4	B!I16780
RCEP C	2022	2022	9	C!D16778
RCEP C	2023	2023	8	C!E16778
RCEP C	2024	2024	7	C!F16778
RCEP C	2025	2025	6	C!G16778
RCEP C	2026	2026	5	C!H16778
RCEP C	2027	2027	4	C!I16778

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D16777
RCEP D	2023	2023	8,2	D!E16777
RCEP D	2024	2024	7,3	D!F16777
RCEP D	2025	2025	6,4	D!G16777
RCEP D	2026	2026	5,5	D!H16777
RCEP D	2027	2027	4,5	D!I16777
RCEP E	2022	2022	9	E!D16781
RCEP E	2023	2023	8	E!E16781
RCEP E	2024	2024	7	E!F16781
RCEP E	2025	2025	6	E!G16781
RCEP E	2026	2026	5	E!H16781
RCEP E	2027	2027	4	E!I16781
RCEP F	2022	2022	9	F!D16780
RCEP F	2023	2023	8	F!E16780
RCEP F	2024	2024	7	F!F16780
RCEP F	2025	2025	6	F!G16780
RCEP F	2026	2026	5	F!H16780
RCEP F	2027	2027	4	F!I16780
VIFTA	2024	2024	9	VI!F15731
VIFTA	2025	2025	8	VI!G15731
VIFTA	2026	2026	7	VI!H15731
VIFTA	2027	2027	6	VI!I15731

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	VKFTA 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 8708.40 has 11 lines; 8708.40.19 is distinguished from its siblings by: Other.	8708.40.11 For vehicles of heading 87.03; 8708.40.13 For vehicles of heading 87.04 or 87.05; 8708.40.14 For vehicles of heading 87.01; 8708.40.25 For vehicles of heading 87.01; 8708.40.26 For vehicles of heading 87.03; 8708.40.27 For vehicles of heading 87.04 or 87.05	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	8708.40.19 corresponds to Chapter 98 code 9849.34.43 (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 8708.40.19. 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 10% for 8708.40.19 was checked against BT2026 (cell BT2026!N17454), 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.