Vietnam Tariff Intelligence

HS 8708.80.15 detail

HS code	8708.80.15
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Suspension systems and parts thereof (including shock-absorbers): / - - Suspension systems: / - - - For vehicles of heading 87.01
Unit	chiếc
Generated	10/11/2026 08:13:43
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/87088015/

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!K17511
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17511
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17511
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 (-KH, ID, PH, TH)	0% (except KH, 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
AKFTA	0(-BN, LA, PH, TH)	0% (except BN, 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
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-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
CPTPP	4,9; M: 7,3	4.9% · M: 7.3%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/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
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
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!E16825
ATIGA	2022	2022	0	AT!E16754
ATIGA	2023	2023	0	AT!F16754
ATIGA	2024	2024	0	AT!G16754
ATIGA	2025	2025	0	AT!H16754
ATIGA	2026	2026	0	AT!I16754
ATIGA	2027	2027	0	AT!J16754
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E16810
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16810
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16810

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16810
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16810
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16810
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16811
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16811
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16811
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16811
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16811
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16811
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16812
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16771
AIFTA	30/12/2022	2022	*	AI!F16768
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16768
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16768
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16768
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16768
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16768
VKFTA	2022	2022	0	VK!E16810
VKFTA	2023	2023	0	VK!F16810
VKFTA	2024	2024	0	VK!G16810
VKFTA	2025	2025	0	VK!H16810
VKFTA	2026	2026	0	VK!I16810
VKFTA	2027	2027	0	VK!J16810
VCFTA	2022	2022	5	VC!D16876
VCFTA	2023	2023	3	VC!E16876
VCFTA	2024	2024	0	VC!F16876

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16876
VCFTA	2026	2026	0	VC!H16876
VCFTA	2027	2027	0	VC!I16876
VN-EAEU	2022	2022	*	EAV!D16852
VN-EAEU	2023	2023	*	EAV!E16852
VN-EAEU	2024	2024	*	EAV!F16852
VN-EAEU	2025	2025	*	EAV!G16852
VN-EAEU	2026	2026	*	EAV!H16852
VN-EAEU	2027	2027	*	EAV!I16852
AHKFTA	2022	2022	15	AKH!D16847
AHKFTA	2023	2023	15	AKH!E16847
AHKFTA	2024	2024	15	AKH!F16847
AHKFTA	2025	2025	15	AKH!G16847
AHKFTA	2026	2026	15	AKH!H16847
AHKFTA	2027	2027	15	AKH!I16847
EVFTA	2022	2022	9,3	EV-NK!D16867
EVFTA	2023	2023	7,5	EV-NK!E16867
EVFTA	2024	2024	5,6	EV-NK!F16867
EVFTA	2025	2025	3,7	EV-NK!G16867
EVFTA	2026	2026	1,8	EV-NK!H16867
EVFTA	2027	2027	0	EV-NK!I16867
UKVFTA	2022	2022	9,3	UKV!D16866
UKVFTA	2023	2023	7,5	UKV!E16866
UKVFTA	2024	2024	5,6	UKV!F16866
UKVFTA	2025	2025	3,7	UKV!G16866
UKVFTA	2026	2026	1,8	UKV!H16866

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16866
CPTPP	(I)	2021 (DERIVED)	17,1	CPTPP!D16920
CPTPP	(II)	2022 (DERIVED)	14,7	CPTPP!E16920
CPTPP	(III)	2023 (DERIVED)	12,2	CPTPP!F16920
CPTPP	(IV)	2024 (DERIVED)	9,8	CPTPP!G16920
CPTPP	(V)	2025 (DERIVED)	7,3	CPTPP!H16920
CPTPP	(VI)	2026 (DERIVED)	4,9	CPTPP!I16920
CPTPP	(VII)	2027 (DERIVED)	2,4	CPTPP!J16920
RCEP A	2022	2022	14	RCEPT-A!D16837
RCEP A	2023	2023	13	RCEPT-A!E16837
RCEP A	2024	2024	12	RCEPT-A!F16837
RCEP A	2025	2025	11	RCEPT-A!G16837
RCEP A	2026	2026	10	RCEPT-A!H16837
RCEP A	2027	2027	9	RCEPT-A!I16837
RCEP B	2022	2022	14	B!D16837
RCEP B	2023	2023	13	B!E16837
RCEP B	2024	2024	12	B!F16837
RCEP B	2025	2025	11	B!G16837
RCEP B	2026	2026	10	B!H16837
RCEP B	2027	2027	9	B!I16837
RCEP C	2022	2022	14,3	C!D16835
RCEP C	2023	2023	13,5	C!E16835
RCEP C	2024	2024	12,8	C!F16835
RCEP C	2025	2025	12	C!G16835
RCEP C	2026	2026	11,3	C!H16835
RCEP C	2027	2027	10,5	C!I16835

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D16834
RCEP D	2023	2023	15	D!E16834
RCEP D	2024	2024	15	D!F16834
RCEP D	2025	2025	15	D!G16834
RCEP D	2026	2026	15	D!H16834
RCEP D	2027	2027	15	D!I16834
RCEP E	2022	2022	15	E!D16838
RCEP E	2023	2023	15	E!E16838
RCEP E	2024	2024	15	E!F16838
RCEP E	2025	2025	15	E!G16838
RCEP E	2026	2026	15	E!H16838
RCEP E	2027	2027	15	E!I16838
RCEP F	2022	2022	14	F!D16837
RCEP F	2023	2023	13	F!E16837
RCEP F	2024	2024	12	F!F16837
RCEP F	2025	2025	11	F!G16837
RCEP F	2026	2026	10	F!H16837
RCEP F	2027	2027	9	F!I16837
VIFTA	2024	2024	12,9	VI!F15788
VIFTA	2025	2025	10.7	VI!G15788
VIFTA	2026	2026	8.6	VI!H15788
VIFTA	2027	2027	6.4	VI!I15788

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 "4,9; M: 7,3" has a general 4.9% and an "M:" 7.3% 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 "4,9; M: 7,3", the FTA schedule for period (VI) shows "4,9".		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	AHKFTA 15%, 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 8708.80 has 7 lines; 8708.80.15 is distinguished from its siblings by: For vehicles of heading 87.01.	8708.80.16 For vehicles of heading 87.03; 8708.80.17 For vehicles of subheading 8704.10 or heading 87.05; 8708.80.19 Other; 8708.80.91 For vehicles of heading 87.01; 8708.80.92 For vehicles of heading 87.03; 8708.80.99 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 8708.80.15. 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 8708.80.15 was checked against BT2026 (cell BT2026!N17511), 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.