Vietnam Tariff Intelligence

HS 8708.80.91 detail

HS code	8708.80.91
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Suspension systems and parts thereof (including shock-absorbers): / - - Parts: / - - - For vehicles of heading 87.01
Unit	chiếc
Generated	04/11/2026 10:39:24
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/87088091/

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!K17516
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17516
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17516
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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/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
VIFTA	7	7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E16830
ATIGA	2022	2022	0	AT!E16759
ATIGA	2023	2023	0	AT!F16759
ATIGA	2024	2024	0	AT!G16759
ATIGA	2025	2025	0	AT!H16759
ATIGA	2026	2026	0	AT!I16759
ATIGA	2027	2027	0	AT!J16759
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16815
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16815
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16815

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16815
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16815
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16815
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16816
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16816
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16816
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16816
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16816
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16816
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16817
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16776
AIFTA	30/12/2022	2022	*	AI!F16773
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16773
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16773
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16773
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16773
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16773
VKFTA	2022	2022	5	VK!E16815
VKFTA	2023	2023	5	VK!F16815
VKFTA	2024	2024	5	VK!G16815
VKFTA	2025	2025	5	VK!H16815
VKFTA	2026	2026	5	VK!I16815
VKFTA	2027	2027	5	VK!J16815
VCFTA	2022	2022	5	VC!D16881
VCFTA	2023	2023	5	VC!E16881
VCFTA	2024	2024	5	VC!F16881

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G16881
VCFTA	2026	2026	5	VC!H16881
VCFTA	2027	2027	5	VC!I16881
VN-EAEU	2022	2022	0	EAV!D16857
VN-EAEU	2023	2023	0	EAV!E16857
VN-EAEU	2024	2024	0	EAV!F16857
VN-EAEU	2025	2025	0	EAV!G16857
VN-EAEU	2026	2026	0	EAV!H16857
VN-EAEU	2027	2027	0	EAV!I16857
AHKFTA	2022	2022	10	AKH!D16852
AHKFTA	2023	2023	10	AKH!E16852
AHKFTA	2024	2024	10	AKH!F16852
AHKFTA	2025	2025	10	AKH!G16852
AHKFTA	2026	2026	10	AKH!H16852
AHKFTA	2027	2027	10	AKH!I16852
EVFTA	2022	2022	6,2	EV-NK!D16872
EVFTA	2023	2023	5	EV-NK!E16872
EVFTA	2024	2024	3,7	EV-NK!F16872
EVFTA	2025	2025	2,5	EV-NK!G16872
EVFTA	2026	2026	1,2	EV-NK!H16872
EVFTA	2027	2027	0	EV-NK!I16872
UKVFTA	2022	2022	6,2	UKV!D16871
UKVFTA	2023	2023	5	UKV!E16871
UKVFTA	2024	2024	3,7	UKV!F16871
UKVFTA	2025	2025	2,5	UKV!G16871
UKVFTA	2026	2026	1,2	UKV!H16871

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16871
CPTPP	(I)	2021 (DERIVED)	1	CPTPP!D16929
CPTPP	(II)	2022 (DERIVED)	0,5	CPTPP!E16929
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F16929
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G16929
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H16929
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I16929
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J16929
RCEP A	2022	2022	9	RCEPT-A!D16842
RCEP A	2023	2023	8	RCEPT-A!E16842
RCEP A	2024	2024	7	RCEPT-A!F16842
RCEP A	2025	2025	6	RCEPT-A!G16842
RCEP A	2026	2026	5	RCEPT-A!H16842
RCEP A	2027	2027	4	RCEPT-A!I16842
RCEP B	2022	2022	9	B!D16842
RCEP B	2023	2023	8	B!E16842
RCEP B	2024	2024	7	B!F16842
RCEP B	2025	2025	6	B!G16842
RCEP B	2026	2026	5	B!H16842
RCEP B	2027	2027	4	B!I16842
RCEP C	2022	2022	9	C!D16840
RCEP C	2023	2023	8	C!E16840
RCEP C	2024	2024	7	C!F16840
RCEP C	2025	2025	6	C!G16840
RCEP C	2026	2026	5	C!H16840
RCEP C	2027	2027	4	C!I16840

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D16839
RCEP D	2023	2023	8,2	D!E16839
RCEP D	2024	2024	7,3	D!F16839
RCEP D	2025	2025	6,4	D!G16839
RCEP D	2026	2026	5,5	D!H16839
RCEP D	2027	2027	4,5	D!I16839
RCEP E	2022	2022	9	E!D16843
RCEP E	2023	2023	8	E!E16843
RCEP E	2024	2024	7	E!F16843
RCEP E	2025	2025	6	E!G16843
RCEP E	2026	2026	5	E!H16843
RCEP E	2027	2027	4	E!I16843
RCEP F	2022	2022	9	F!D16842
RCEP F	2023	2023	8	F!E16842
RCEP F	2024	2024	7	F!F16842
RCEP F	2025	2025	6	F!G16842
RCEP F	2026	2026	5	F!H16842
RCEP F	2027	2027	4	F!I16842
VIFTA	2024	2024	9	VI!F15793
VIFTA	2025	2025	8	VI!G15793
VIFTA	2026	2026	7	VI!H15793
VIFTA	2027	2027	6	VI!I15793

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	AHKFTA 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 8708.80 has 7 lines; 8708.80.91 is distinguished from its siblings by: For vehicles of heading 87.01.	8708.80.15 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; 8708.80.92 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 8708.80.91. 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 8708.80.91 was checked against BT2026 (cell BT2026!N17516), 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.