Vietnam Tariff Intelligence

HS 8708.93.60 detail

HS code	8708.93.60
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Clutches and parts thereof: / - - - For vehicles of heading 87.03
Unit	chiếc
Generated	12/11/2026 14:56:15
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/87089360/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17546
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17546
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17546
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
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
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	3,6; M: 5,4	3.6% · M: 5.4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/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 C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	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
RCEP (Annex D)	10,9	10.9%	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	20	20%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	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 (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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!E16860
ATIGA	2022	2022	0	AT!E16789
ATIGA	2023	2023	0	AT!F16789
ATIGA	2024	2024	0	AT!G16789
ATIGA	2025	2025	0	AT!H16789
ATIGA	2026	2026	0	AT!I16789
ATIGA	2027	2027	0	AT!J16789
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16845
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16845
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16845

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16845
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16845
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16845
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16846
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16846
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16846
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16846
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16846
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16846
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16851
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16806
AIFTA	30/12/2022	2022	*	AI!F16803
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16803
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16803
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16803
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16803
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16803
VKFTA	2022	2022	5	VK!E16849
VKFTA	2023	2023	5	VK!F16849
VKFTA	2024	2024	5	VK!G16849
VKFTA	2025	2025	5	VK!H16849
VKFTA	2026	2026	5	VK!I16849
VKFTA	2027	2027	5	VK!J16849
VCFTA	2022	2022	20	VC!D16911
VCFTA	2023	2023	20	VC!E16911
VCFTA	2024	2024	20	VC!F16911

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	20	VC!G16911
VCFTA	2026	2026	20	VC!H16911
VCFTA	2027	2027	20	VC!I16911
VN-EAEU	2022	2022	*	EAV!D16887
VN-EAEU	2023	2023	*	EAV!E16887
VN-EAEU	2024	2024	*	EAV!F16887
VN-EAEU	2025	2025	*	EAV!G16887
VN-EAEU	2026	2026	*	EAV!H16887
VN-EAEU	2027	2027	*	EAV!I16887
AHKFTA	2022	2022	*	AKH!D16882
AHKFTA	2023	2023	*	AKH!E16882
AHKFTA	2024	2024	*	AKH!F16882
AHKFTA	2025	2025	*	AKH!G16882
AHKFTA	2026	2026	*	AKH!H16882
AHKFTA	2027	2027	*	AKH!I16882
EVFTA	2022	2022	12,5	EV-NK!D16902
EVFTA	2023	2023	10	EV-NK!E16902
EVFTA	2024	2024	7,5	EV-NK!F16902
EVFTA	2025	2025	5	EV-NK!G16902
EVFTA	2026	2026	2,5	EV-NK!H16902
EVFTA	2027	2027	0	EV-NK!I16902
UKVFTA	2022	2022	12,5	UKV!D16901
UKVFTA	2023	2023	10	UKV!E16901
UKVFTA	2024	2024	7,5	UKV!F16901
UKVFTA	2025	2025	5	UKV!G16901
UKVFTA	2026	2026	2,5	UKV!H16901

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16901
CPTPP	(I)	2021 (DERIVED)	12,7	CPTPP!D16973
CPTPP	(II)	2022 (DERIVED)	10,9	CPTPP!E16973
CPTPP	(III)	2023 (DERIVED)	9	CPTPP!F16973
CPTPP	(IV)	2024 (DERIVED)	7,2	CPTPP!G16973
CPTPP	(V)	2025 (DERIVED)	5,4	CPTPP!H16973
CPTPP	(VI)	2026 (DERIVED)	3,6	CPTPP!I16973
CPTPP	(VII)	2027 (DERIVED)	1,8	CPTPP!J16973
RCEP A	2022	2022	18	RCEPT-A!D16872
RCEP A	2023	2023	16	RCEPT-A!E16872
RCEP A	2024	2024	14	RCEPT-A!F16872
RCEP A	2025	2025	12	RCEPT-A!G16872
RCEP A	2026	2026	10	RCEPT-A!H16872
RCEP A	2027	2027	8	RCEPT-A!I16872
RCEP B	2022	2022	18	B!D16872
RCEP B	2023	2023	16	B!E16872
RCEP B	2024	2024	14	B!F16872
RCEP B	2025	2025	12	B!G16872
RCEP B	2026	2026	10	B!H16872
RCEP B	2027	2027	8	B!I16872
RCEP C	2022	2022	18	C!D16870
RCEP C	2023	2023	16	C!E16870
RCEP C	2024	2024	14	C!F16870
RCEP C	2025	2025	12	C!G16870
RCEP C	2026	2026	10	C!H16870
RCEP C	2027	2027	8	C!I16870

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D16869
RCEP D	2023	2023	16,4	D!E16869
RCEP D	2024	2024	14,5	D!F16869
RCEP D	2025	2025	12,7	D!G16869
RCEP D	2026	2026	10,9	D!H16869
RCEP D	2027	2027	9,1	D!I16869
RCEP E	2022	2022	18	E!D16873
RCEP E	2023	2023	16	E!E16873
RCEP E	2024	2024	14	E!F16873
RCEP E	2025	2025	12	E!G16873
RCEP E	2026	2026	10	E!H16873
RCEP E	2027	2027	8	E!I16873
RCEP F	2022	2022	18	F!D16872
RCEP F	2023	2023	16	F!E16872
RCEP F	2024	2024	14	F!F16872
RCEP F	2025	2025	12	F!G16872
RCEP F	2026	2026	10	F!H16872
RCEP F	2027	2027	8	F!I16872
VIFTA	2024	2024	20	VI!F15823
VIFTA	2025	2025	20	VI!G15823
VIFTA	2026	2026	20	VI!H15823
VIFTA	2027	2027	20	VI!I15823

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 "3,6; M: 5,4" has a general 3.6% and an "M:" 5.4% 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 "3,6; M: 5,4", the FTA schedule for period (VI) shows "3,6".		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	VCFTA 20%, VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 8708.93 has 4 lines; 8708.93.60 is distinguished from its siblings by: For vehicles of heading 87.03.	8708.93.50 For vehicles of heading 87.01; 8708.93.70 For vehicles of heading 87.04 or 87.05; 8708.93.90 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
HS-005	BLUE	Chapter 98 equivalent exists	8708.93.60 corresponds to Chapter 98 code 9849.35.51 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Dùng cho xe thuộc nhóm 87.03	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 8708.93.60. 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 20% for 8708.93.60 was checked against BT2026 (cell BT2026!N17546), 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.