Vietnam Tariff Intelligence

HS 8708.99.19 detail

HS code	8708.99.19
Description	Parts and accessories of the motor vehicles of headings 87.01 to 87.05 / - Other parts and accessories: / - - Other: / - - - For vehicles of heading 87.01: / - - - - Other
Unit	chiếc
Generated	08/11/2026 12:21:28
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/87089919/

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!K17563
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17563
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17563
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
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
RCEP (Annex C)	11,3	11.3%	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	10.5	10.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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	3,6/0; M: 5,4/0	3,6/0; M: 5,4/0	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!E16877
ATIGA	2022	2022	0	AT!E16806
ATIGA	2023	2023	0	AT!F16806
ATIGA	2024	2024	0	AT!G16806
ATIGA	2025	2025	0	AT!H16806
ATIGA	2026	2026	0	AT!I16806
ATIGA	2027	2027	0	AT!J16806
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E16862
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16862
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16862

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16862
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16862
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16862
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16863
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16863
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16863
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16863
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16863
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16863
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F16868
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16823
AIFTA	30/12/2022	2022	*	AI!F16820
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16820
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16820
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16820
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16820
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16820
VKFTA	2022	2022	3	VK!E16866
VKFTA	2023	2023	1,5	VK!F16866
VKFTA	2024	2024	0	VK!G16866
VKFTA	2025	2025	0	VK!H16866
VKFTA	2026	2026	0	VK!I16866
VKFTA	2027	2027	0	VK!J16866
VCFTA	2022	2022	5	VC!D16928
VCFTA	2023	2023	5	VC!E16928
VCFTA	2024	2024	0	VC!F16928

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16928
VCFTA	2026	2026	0	VC!H16928
VCFTA	2027	2027	0	VC!I16928
VN-EAEU	2022	2022	0	EAV!D16904
VN-EAEU	2023	2023	0	EAV!E16904
VN-EAEU	2024	2024	0	EAV!F16904
VN-EAEU	2025	2025	0	EAV!G16904
VN-EAEU	2026	2026	0	EAV!H16904
VN-EAEU	2027	2027	0	EAV!I16904
AHKFTA	2022	2022	*	AKH!D16899
AHKFTA	2023	2023	*	AKH!E16899
AHKFTA	2024	2024	*	AKH!F16899
AHKFTA	2025	2025	*	AKH!G16899
AHKFTA	2026	2026	*	AKH!H16899
AHKFTA	2027	2027	*	AKH!I16899
EVFTA	2022	2022	9,3	EV-NK!D16919
EVFTA	2023	2023	7,5	EV-NK!E16919
EVFTA	2024	2024	5,6	EV-NK!F16919
EVFTA	2025	2025	3,7	EV-NK!G16919
EVFTA	2026	2026	1,8	EV-NK!H16919
EVFTA	2027	2027	0	EV-NK!I16919
UKVFTA	2022	2022	9,3	UKV!D16918
UKVFTA	2023	2023	7,5	UKV!E16918
UKVFTA	2024	2024	5,6	UKV!F16918
UKVFTA	2025	2025	3,7	UKV!G16918
UKVFTA	2026	2026	1,8	UKV!H16918

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16918
CPTPP	(I)	2021 (DERIVED)		CPTPP!17004
CPTPP	(II)	2022 (DERIVED)		CPTPP!17004
CPTPP	(III)	2023 (DERIVED)		CPTPP!17004
CPTPP	(IV)	2024 (DERIVED)		CPTPP!17004
CPTPP	(V)	2025 (DERIVED)		CPTPP!17004
CPTPP	(VI)	2026 (DERIVED)		CPTPP!17004
CPTPP	(VII)	2027 (DERIVED)		CPTPP!17004
RCEP A	2022	2022	14	RCEPT-A!D16889
RCEP A	2023	2023	13	RCEPT-A!E16889
RCEP A	2024	2024	12	RCEPT-A!F16889
RCEP A	2025	2025	11	RCEPT-A!G16889
RCEP A	2026	2026	10	RCEPT-A!H16889
RCEP A	2027	2027	9	RCEPT-A!I16889
RCEP B	2022	2022	14	B!D16889
RCEP B	2023	2023	13	B!E16889
RCEP B	2024	2024	12	B!F16889
RCEP B	2025	2025	11	B!G16889
RCEP B	2026	2026	10	B!H16889
RCEP B	2027	2027	9	B!I16889
RCEP C	2022	2022	14,3	C!D16887
RCEP C	2023	2023	13,5	C!E16887
RCEP C	2024	2024	12,8	C!F16887
RCEP C	2025	2025	12	C!G16887
RCEP C	2026	2026	11,3	C!H16887
RCEP C	2027	2027	10,5	C!I16887

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D16886
RCEP D	2023	2023	15	D!E16886
RCEP D	2024	2024	15	D!F16886
RCEP D	2025	2025	15	D!G16886
RCEP D	2026	2026	15	D!H16886
RCEP D	2027	2027	15	D!I16886
RCEP E	2022	2022	15	E!D16890
RCEP E	2023	2023	15	E!E16890
RCEP E	2024	2024	15	E!F16890
RCEP E	2025	2025	15	E!G16890
RCEP E	2026	2026	15	E!H16890
RCEP E	2027	2027	15	E!I16890
RCEP F	2022	2022	14	F!D16889
RCEP F	2023	2023	13	F!E16889
RCEP F	2024	2024	12	F!F16889
RCEP F	2025	2025	11	F!G16889
RCEP F	2026	2026	10	F!H16889
RCEP F	2027	2027	9	F!I16889
VIFTA	2024	2024	13.5	VI!F15840
VIFTA	2025	2025	12	VI!G15840
VIFTA	2026	2026	10.5	VI!H15840
VIFTA	2027	2027	9	VI!I15840

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; 8708.99.19 is distinguished from its siblings by: Other.	8708.99.11 Unassembled fuel tanks; engine brackets; 8708.99.21 Fuel tanks; 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8708.99.19. 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 15% for 8708.99.19 was checked against BT2026 (cell BT2026!N17563), 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.