

Chapter 98
Code regulations and private preferential import tax rates for a number of commodities and items

I. Glossary and conditions for applying tax rates in the private preferential import are specified in Chapter 98

Notes.

This chapter includes a number of commodity group, items have been defined codes and tax rates in the Preferential Import, specified in 97 chapters of Section I, Annex II but are specified names and codes in Chapter 98 to defined the import tax rates of preferential treatment.

II. List of commodities, goods and tax rates of preferential import.

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
9801.00.00	Meat and edible ofal, of the Guinea fowls, cuts, fresh, chilled or frozen.	0207.60.00		15
9803.00.00	Carp, breeding (Cyprinus spp., Carassius spp., Ctenopharyngodonidellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodonpiceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbushoeveni, Megalobrama spp.)	0301.93.90		0
98.04	Smoked crustaceans			
	- Frozen:			
9804.14	- - Crabs:			
9804.14.10	- - - Soft shell crabs	0306.14.10		27
9804.14.90	- - - Other	0306.14.90		27
9804.15.00	- - Norway lobster (Nephrops norvegicus)	0306.15.00		27
9804.16.00	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	0306.16.00		27
9804.17	- - Other shrimps and prawns (Pandalus spp., Crangon crangon):			
	- - - Giant tiger prawns (Penaeus monodon)			
8704.17.11	- - - - Headless	0306.17.11		27
9804.17.19	- - - - Other	0306.17.19		27

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
	- - - Whiteleg shrimps (<i>Litopenaus vannamei</i>)			
9804.17.21	- - - - Headless, with tail	0306.17.21		27
9804.17.22	- - - - Headless, without tail	0306.17.22		27
9804.17.29	- - - - Other	0306.17.29		27
9804.17.30	- - - Giant tiger prawns (<i>Panaeus manodon</i>)	0306.17.30		27
9804.17.90	- - - Other	0306.17.90		27
9804.19.00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	0306.19.00		27
	- Other:			
9804.23	- - Crabs:			
9804.23.00	- - - Other	0306.93.30		27
9804.28	- - Shrimps and prawn:			
	- - - In airtight containers for retail sale:			
9804.28.11	- - - - In shell, cooked by steaming or boiling in water	0306.95.21		27
9804.28.19	- - - - Other	0306.95.29		27
9804.28.90	- - - Other	0306.95.30		27

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
9805.00.00*	-	1207.30.00 1207.40.00 1207.50.00 1207.60.00 1207.70.00 1207.91.00 1207.99.00 1207.99.040 1207.99.50 1207.99.90		0
98.08	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02,			
9808.00	- Other:	5903.90		
9808.00.10	- - Canvas-type fabrics impregnated, coated, covered or laminated with nylon or other polyamides	5903.90.10		0
9808.00.90	- - Other	5903.90.90		0
98.10	Other articles of iron or steel to produce bead			
9810.00.10	- Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel. Of circular cross- section measuring less than 14 mm in diameter to produce bead	7213.91.90		0
9810.00.90	- Articles of iron or steel wire to produce bead	7326.20.90		0
98.11	Steel alloys containing elemental Bo, except species rolled steel, flat-rolled hot-rolled			

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
9811.00.10	Steel alloys containing elemental Bo, except species rolled steel, flat-rolled hot-rolled	72.24 72.25 72.26 72.27 72.28		10
9811.00.90	Steel alloys containing elemental Bo, except species rolled steel, flat-rolled hot-rolled	72.29		3
98.12	Diesel engine, for vehicles of heading 8701.10, with a capacity of 60kW.			
9812.00.10	- Fully assembled	8408.20.10		5
		8408.20.21		
		8408.20.22		
		8408.20.23		
9812.00.90	- Other for vehicles of 8701.10	8408.20.93		5
9816.00.00	Miners lamp bracket or quarry workers; other parts for miners' lamps, surgical lamps.	9405.99.50 9405.99.90		0
98.17	Machine, transformers for explosion prevention in pits and materials for manufacturing & assembling transformers for explosion prevention in pits			
9817.20.00	- Hammer drill for working in the hand for explosion prevention in pits	8467.21.00		3
9817.30	- Dry transformers, mobile dry transformers in complete set for explosion prevention in pits, having a power handling capacity exceeding 16 kVA and of a high side voltage of 66 kV or more:			
9817.30.10	- - Matching transformers	8504.33.11		3
		8504.34.11		
		8504.34.14		

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
		8504.34.22		
9817.30.90	- - Other	8504.33.19		3
		8504.34.13		
		8504.34.16		
		8504.34.24		
98.18	The items for the building, repair and maintenance of locomotives and carriages.			
9818.11	- Of cellular rubber:			
9818.11.10	- - Electrical insulator hoods	4016.99.53		0
9818.11.90	- - Other	4016.99.59		0
9818.12	- Iron or non-alloy steel, U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80mm or more:			
	- - U sections			
9818.12.11	- - - Containing by weight 0.6% or more of carbon	7216.31.10		0
9818.12.19	- - - Other	7216.31.90		0
	- - I sections			
9818.12.91	- - - Of a thickness exceeding 5 mm	7216.32.10		0
9818.12.99	- - - Other	7216.32.90		0
9818.13	- Screw, bolts,nuts, coach screw, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron and steel.			
9818.13.10	- - Screws	7318.15.10 7318.15.90		0
9818.13.90	- - Cotters and cotter- pins	7318.24.00		0
9818.14	- Springs and leaves for springs, of iron or steel.			
9818.14.10	- - Leaf- springs and leaves therefor	7320.10.90		0

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
9818.14.90	- - Helical springs	7320.20.90		0
9818.15.00	- Air heater and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor- driven fan or blower, and parts thereof, of iron or steel.	7322.90.00		10
9818.16.00	- Other cast articles of iron or steel, except of non- malleable cast iron	7325.99.90		0
9818.17.00	- Automatic door closers	8302.60.00		10
9818.19	- Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08, except: for machinery of heading 84.29 or 84.30, for machinery of heading 8701, 8711, for engines of other vehicles of Chapter 87, for vessels of Chapter 89:			
9818.19.10	- - Carburettors and parts thereof	8409.99.71		0
9818.19.20	- - Cylinder blocks	8409.99.72		0
9818.19.30	- - Cylinder liners, with an internal diameter exceeding 50 mm or more, but not exceeding 155 mm	8409.99.73		0
9818.19.40	- - Other cylinder liners	8409.99.74		0
9818.19.50	- - Cylinder heads and head covers	8409.99.75		0
9818.19.60	- - Piston, with an external diameter of 50 mm or more, but not exceeding 155mm	8409.99.76		0
9818.19.70	- - Other pistons	8409.99.77		0
9818.19.90	- - Other	8409.99.79		0
9818.20	- Pumps for liquids, not fitted with a measuring device; liquid elevators:			
9818.20.10	- - Hand pumps	8413.20.10		0
	- - Fuel, lubricating or cooling medium pumps for internal combustion piston engines:			

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
9818.20.21	- - - Centrifugal type	8413.30.51 8413.30.52		0
9818.20.29	- - - Other, except reciprocating or rotary type	8413.30.90		0
	- - Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with the prime mover:			
9818.20.31	- - - With an inlet diameter not exceeding 200mm	8413.70.11		0
9818.20.39	- - - Other	8413.70.19		0
9818.20.90	- - Parts of pumps of subheadings 9813.70.11 and 8413.70.19	8413.91.30		0
9818.21	- - Other fans with a refrigeration capacity exceeding 125kW, except: Table, floor, wall, window, ceiling or roof fans, with a self- contained electric motor of an output not exceeding 125kW:			
9818.21.10	- - Blowers	8414.59.50		0
	- Other			
9818.21.21	- - - With protective screen	8414.59.91		0
9818.21.29	- - - Other	8414.59.99		0
9818.22	- Air conditioning machines, of a kind used in railway rolling stock:			
	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (recversible heat pumps):			
9818.22.11	- - - Of an output not exceeding 26,38 kW	8415.81.21		0
9818.22.19	- - - Other	8415.81.29		0
9818.22.20	- - Other Air conditioning machines, incorporating a refrigerating unit, of a kind used in railway rolling stock, of an output exceeding 26,38 kW	8415.82.29		0

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
	- - Parts:			
9818.22.31	- - - Of machines with an output exceeding 26.38 kW, but not exceeding 52.75 kW, with an air flow rate of each evaporator unit of over 67.96 m³/min	8415.90.36		0
9818.22.39	- - - Of machines with an output exceeding 52,75 kW with an air flow rate of each evaporator unit not exceeding 67,96m³/min	8415.90.46		0
9818.23.00	- Freezers and other refrigerating or freezing equipment, except: Beverage coolers, drinking water coolers, water chillers with a refrigeration with an output exceeding 21,10kW and Scale ice-maker units.	8418.69.90		0
9818.24	- Other heat exchange units, except: cooling towers			
9818.24.10	- - - Electrically operated	8419.50.91		0
9818.24.90	- - - Not electrically operated	8419.50.92		0
9818.25.00	- Other automatic data processing machines, except: personal computers, portable computers	8471.41.90		0
	- Safety or relief valves:			
9818.26.10	- - Of plastics, with an internal diameter of not less than 1 cm and not more than 2,5 cm	8481.40.30		0
9818.26.90	- - Other, except: Of copper or copper alloys, with an internal diameter of 2,5 cm or less	8481.40.90		0
9818.27.00	- Tapered roller bearings, including cone and tapered roller assemblies	8482.20.00		0
9818.28.00	- Transmission shafts (including cam shafts and crank shafts) and cranks	8483.10.90		0
9818.29.00	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	8483.40.90		0

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
9818.30.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	8484.10.00		0
9818.31.00	- Generating sets with spark-ignition internal combustion piston engines, of an output exceeding 100 kVA but not exceeding 10,000 kVA:	8502.20.30		0
9818.32.00	- Parts including printed circuit assemblies for telephone plugs; connection and contact elements for wires and cables; wafer probers, for a voltage not exceeding 1,000V	8538.90.11 8542.31.00 8542.32.00 8542.39.00		0
9818.33.00	- Brushes	8545.20.00		0

9819.00.00	Imported supplies and equipment for manufacturing key mechanical engineering products or for investments in manufacturing key mechanical engineering products			0
9820.00.00	Spare parts and supplies used for aircrafts			0

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
98.21	Automobile CKDs and IKDs for manufacturing or assembling automobiles			
	- Motor vehicles for the transport of ten or more persons, including the driver.			
	- - With only compression- ignition internal combustion piston engine (diesel or semi-diesel):			
9821.10.11	- - - For the transport of 30 persons or more and specially designed for use in airports			5
9821.10.19	- - - Other			70
	- - With both compression- ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:			
9821.10.21	- - - For the transport of 30 persons or more and specially designed for use in airports			5
9821.10.29	- - - Other			70
	- - With both spark- ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:			
9821.10.31	- - - For the transport of 30 persons or more and specially designed for use in airports			5
9821.10.39	- - - Other			70
	- - With only electric motor for propulsion:			
9821.10.41	- - - For the transport of 30 persons or more and specially designed for use in airports			5

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
9821.10.49	--- Other			70
	-- Other:			
9821.10.51	--- For the transport of 30 persons or more and specially designed for use in airports			5
9821.10.59	--- Other			70
	- Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
9821.21.00	-- Vehicles specially designed for travelling on snow; golf cars and similar vehicles			70
	-- Other vehicles with spark- ignition internal combustion reciprocating piston engine:			
9821.22.10	--- Of a cylinder capacity not exceeding 1,000cc			70
9821.22.20	--- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc			70
	--- Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:			
9821.22.31	---- Motor- homes			70
	---- Sedan			
9821.22.32	----- Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc			70
9821.22.33	----- Of a cylinder capacity exceeding 2,500cc			52
	---- Other:			

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
9821.22.34	----- Of a cylinder capacity not exceeding 2,500cc			70
9821.22.35	----- Of a cylinder capacity exceeding 2,500cc			52
	----- Of a cylinder capacity not exceeding 3,000cc:			
9821.22.36	----- Motor- homes			70
	----- Sedan:			
9821.22.37	----- -Of four-wheel drive			47
9821.22.38	----- Other			52
	----- Other:			
9821.22.39	----- -Of four-wheel drive			47
9821.22.40	----- Other			52
	-- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):			
9821.23.10	--- Of a cylinder capacity not exceeding 1,500cc			70
9821.23.20	--- Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc			70
9821.23.30	--- Of a cylinder capacity exceeding 2,500cc			70
	-- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:			
9821.24.10	--- All-Terrain Vehicles (ATV)			70
9821.24.20	--- Motor-homes			70
	--- Sedan:			
9821.24.31	----- Of a cylinder capacity not exceeding 2,500cc			70
9821.24.32	----- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc			52
9821.24.33	----- Of a cylinder capacity exceeding 3,000cc, of four-wheel drive			47

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
9821.24.34	---- Of a cylinder capacity exceeding 3,000cc, not of four-wheel drive			52
	--- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:			
9821.24.41	---- Of a cylinder capacity not exceeding 2,500cc			70
9821.24.42	---- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc			52
9821.24.43	---- Of a cylinder capacity exceeding 3,000cc			47
	--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:			
9821.24.51	---- Of a cylinder capacity not exceeding 2,500cc			70
9821.24.59	---- Of a cylinder capacity exceeding 2,500cc			52
	--- Other:			
9821.24.61	---- Of a cylinder capacity not exceeding 2,500cc			70
9821.24.62	---- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc			52
9821.24.63	---- Of a cylinder capacity exceeding 3,000cc, of four-wheel drive			47
9821.24.64	---- Of a cylinder capacity exceeding 3,000cc, not of four-wheel drive			52
9821.25.00	-- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power			70
	-- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:			
9821.26.10	--- Go-karts, All-Terrain Vehicles (ATV), Motor-homes			70

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
	--- Sedan:			
9821.26.21	---- Of a cylinder capacity not exceeding 2,500cc			70
9821.26.22	---- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc			52
9821.26.23	---- Of a cylinder capacity exceeding 3,000cc, of four-wheel drive			47
9821.26.24	---- Of a cylinder capacity exceeding 3,000cc, not of four-wheel drive			52
	--- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:			
9821.26.31	---- Of a cylinder capacity not exceeding 2,500cc			70
9821.26.32	---- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc			52
9821.26.33	---- Of a cylinder capacity exceeding 3,000cc			47
	--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:			
9821.26.41	---- Of a cylinder capacity not exceeding 2,500cc			70
9821.26.42	---- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc			52
9821.26.43	---- Of a cylinder capacity exceeding 3,000cc			52
	--- Other:			
9821.26.51	---- Of a cylinder capacity not exceeding 2,500cc			70
9821.26.52	---- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc			52
9821.26.53	---- Of a cylinder capacity exceeding 3,000cc, of four-wheel drive			47
9821.26.54	---- Of a cylinder capacity exceeding 3,000cc, not of four-wheel drive			52
	--- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as			

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
	motors for propulsion, capable of being charged by plugging to external source of electric power:			
9821.27.10	- - - Go-karts, All-Terrain Vehicles (ATV), Motor-homes			70
9821.27.20	- - - Sedan			70
9821.27.30	- - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive			70
9821.27.40	- - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive			70
9821.27.90	- - - Other			70
9821.28.00	- - Other vehicles, with only electric motor for propulsion:			70
9821.29.00	- - Other			70
9821.30	- Motor vehicles for the transport of goods:			
	- - Dumpers designed for off-highway use:			
9821.30.11	- - - G.v.w. not exceeding 5t			50
9821.30.12	- - - G.v.w. exceeding 5t, but not exceeding 10 tons			50
9821.30.13	- - - G.v.w. exceeding 10t, but not exceeding 20 tons			50
9821.30.14	- - - G.v.w. exceeding 20t, but not exceeding 24 tons			7
9821.30.15	- - - G.v.w. exceeding 24t, but not exceeding 45 tons			7
9821.30.19	- - - G.v.w. exceeding 45 tons			0
	- - Other, with compression- ignition internal combustion piston engine (diesel or semi- diesel):			
9821.30.21	- - - G.v.w. not exceeding 5t:			70
9821.30.22	- - - G.v.w. exceeding 5t, but not exceeding 6 tons			50

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
9821.30.23	--- G.v.w. exceeding 6t, but not exceeding 10 tons			50
9821.30.24	--- G.v.w. exceeding 10t, but not exceeding 20 tons			30
9821.30.25	--- G.v.w. exceeding 20t but not exceeding 24 tons			7
9821.30.26	--- G.v.w. exceeding 24t but not exceeding 45 tons			7
9821.30.29	--- G.v.w. exceeding 45t			0
	- Other, with spark- ignition internal combustion piston engine:			
9821.30.31	--- G.v.w. not exceeding 5 t			70
9821.30.32	--- G.v.w. exceeding 5 t but not exceeding 6 tons			70
9821.30.33	--- G.v.w. exceeding 6t but not exceeding 10 tons			70
9821.30.34	--- G.v.w. exceeding 10t but not exceeding 20 tons			45
9821.30.35	--- G.v.w. exceeding 20 t but not exceeding 24 tons			7
9821.30.36	--- G.v.w. exceeding 24t but not exceeding 45 tons			7
9821.30.39	--- G.v.w. exceeding 45 tons			0
	-- Other:			
9821.30.91	--- G.v.w. not exceeding 5 t:			70
9821.30.92	--- G.v.w. exceeding 5t but not exceeding 10 tons			70
9821.30.93	--- G.v.w. exceeding 10t but not exceeding 20 tons:			70
9821.30.94	--- G.v.w. exceeding 20t but not exceeding 24 tons			7
9821.30.99	--- Other			0

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
98.22	Supplies and equipment used in projects to manufacture machinery for producing unfired light bricks and reinforced cement bricks with a capacity of 7 million standard pieces per year or more			
9822.10.00	- Forklift			0
9822.20.00	- Hydraulic presses			0
9822.30.00	- Shearing machines			0
9822.40.00	- Autoclaved cellular concrete (AAC) equipment			0
9822.50.00	- Brick- unloading machines			0
9822.90.00	- Aluminium powder (Al>85%)			0
9823.00.00	Vehicles designed for carrying money			10
9825.00.00	Dermal fillers (Restylane)			10
9826.00.00	Tyre cord fabric of nylon 1680D/2 and 1890 D/2			3
98.27	Casing and tubing of steel, cast with pin threads, diameter from 2 - 3/8 inches to 20 inches, used in drilling for oil or gas			
9827.10	- Of stainless steel:			
9827.10.10	- - - Casing and tubing with yield strength less than 80,000 psi and hot threaded end			5
9827.10.90	- - - Other			5
9827.90	- Other:			
9827.90.10	- - - Casing and tubing with yield strength less than 80,000 psi and hot threaded end			5
9827.90.90	- - - Other			5

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
9828.00.00	Casing of steel, welded with fittings, diameter from 20 inches to 36 inches, used in drilling for oil or gas			10
98.29	Casing and tubing of steel, welded with pin threads, diameter from 2 - 3/8 inches to 20 inches, used in drilling for oil or gas			
9829.10.00	- Welded, of stainless steel			10
9829.20.00	- Other			10
9830.00.00	Copper wire, of which the maximum cross- sectional dimension exceeds 6 mm but not exceeds 8 mm			0
98.32	Hydraulic crane- trucks			
9832.10.00	- Compression- ignition internal combustion piston engine (diesel or semi- diesel)			15
9832.90.00	- Spark- ignition internal combustion piston engine			15
9833.00.00	Check- in counter sets used in airports or terminals			10
98.34				
9834.11.00	-			0
9834.12	- Other articles of iron or steel:			

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
9834.12.10	--			0
9834.12.90	--			0
9834.13.00	-			0
9834.14.00	-			0
9834.15.00	-			0
9834.16.00	- Motor of an output not exceeding 5W			0
9834.17.00	-			0
9834.18.00	-			0
9834.19.00	-			0
9834.20.00	-			0
9834.21.00	-			0
9834.22.00	- Semiconductor or electro-magnetic relays of voltage not exceeding 28 V			0
9834.23.00	- Audio/video sockets and cathode ray tube sockets for television or radio receivers, for a current not exceeding 1.5 A			0
9834.24.00	-			0
9834.25.00	-			0
9834.26.00	- Flat data cables having two lines or more			0

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
9834.27.00	-			0
9834.28.00	-			0
9834.29.00	-			0
9834.30.00	-			0
9834.31.00	-			0
9834.32.00	-			0
9834.33.00	-			0
9834.34.00	- Micro			0
9834.35.00	- Earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers			0
9834.36.00	-			0
9834.37.00	Flash light			0
9834.38.00	-			0
9834.39.00	-			0
9834.40.00	-			0
9834.41.00	-			0
9835.00.00	Natri Hydroxit (NaOH >42%)			3
98.36	Classis fitted with engines, and cabin, g.v.w exceeding 20 t but not exceeding 45 t			
	- Motor vehicles for the transport of goods:			

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
	-- Dumper designed for off-highway use:			
9836.10.00	--- g.v.w exceeding 20 t but not exceeding 24 t			40
9836.10.90	--- g.v.w exceeding 24 t but not exceeding 45 t			10
	-- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
9836.20	--- g.v.w exceeding 20 t but not exceeding 24 t			
9836.20.10	---- Refrigerated lorries (trucks)			18
9836.20.20	---- Refuse/garbage collection vehicles having a refuse compressing device			18
9836.20.30	---- Tanker vehicles; bulk-cement lorries (trucks)			18
9836.20.40	---- Armoured cargo vehicles for transporting valuables			10
9836.20.50	---- Hooklift lorries (trucks)			18
9836.20.90	---- Other			24
9836.30	--- g.v.w exceeding 24 t but not exceeding 45 t:			
9836.30.10	---- Refrisgerated lorries(trucks)			18
9836.30.20	---- Refuse/ garbage collection vehicles having a refuse compressing device			18
9836.30.30	---- Tanker; bulk-cement lorries(trucks)			18
9836.30.40	---- Armoured cargo vehicles for transporting valuables			10
9836.30.50	---- Hooklift lorries (trucks)			18
9836.30.60	---- Dumpers			24
9836.30.90	---- Other			24
	-- Other, with spark-ignition internal combustion piston engine:			
9836.40	--- g.v.w exceeding 20 t but not exceeding 24 t:			
9836.40.10	---- Refrisgerated lorries(trucks)			18
9836.40.20	---- Refuse/ garbage collection vehicles having a refuse compressing device			18
9836.40.30	---- Tanker; bulk-cement lorries(trucks)			18
9836.40.40	---- Armoured cargo vehicles for transporting valuables			10
9836.40.50	---- Hooklift lorries (trucks)			18

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
9836.40.90	--- - Other			30
9836.50	--- g.v.w exceeding 24 t but not exceeding 45 t:			
9836.50.10	--- - Refrisgerated lorries(trucks)			18
9836.50.20	--- - Refuse/ garbage collection vehicles having a refuse compressing device			18
9836.50.30	--- - Tanker; bulk-cement lorries(trucks)			18
9836.50.40	--- - Armoured cargo vehicles for transporting valuables			10
9836.50.50	--- - Hooklift lorries (trucks)			18
9836.50.60	--- - Dumpers			24
9836.50.90	--- - Other			24
	-- Other:			
9836.90.00	--- g.v.w exceeding 20 t but not exceeding 45 t			24
9837.00.00	PolyPropylene, in primary forms			0
9838.00.00	Biodiesel (B5, B10)			7
98.39	Bars and rods, hot-rolled, in irregularly wound coils, of non-alloy steel.			
9839.10.00	- Of circular cross-section measuring less than 14mm in diameter			0
9839.20.00	- Other			0
98.40				
9840.11.00	- Metal segment (14x24)mm			0
9840.12.00	- Steel washers			0
9840.13.00	-			10
9840.14.00	-			0
9840.15.00	- Chemlok 205 adhesive			5
9840.16.00	-			0
9840.17.00	-			0
9840.18.00	-			0
9840.19.00	- Stearic acid			0
9840.20.00	-			0
9840.21.00	-			0
9840.22.00	-			0

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
9840.23.00	-			0
9840.24.00	-			0
9840.25.00	-			0
9840.26.00	-			0
9840.27.00	-			0
9840.28.00	-			0
98.41				
9841.10.00	- Of wood			5
9841.20.00	- Of iron or of steel			5
9841.30.00	- Of plastics or of aluminium			5
9841.40.00	- Of cement, of concrete or of artificial stone			5
9841.50.00	- Other			5
9842.00.00				2
98.44				
9844.10	- Tractors (other than tractors of heading 87.09):			
	- - Other:			
9844.10.90	- - - Other			0
9844.20	- For trailers and semi-trailers:			
9844.20.10	- - Trailers and semi-trailers of the caravan type, for housing or camping			0
9844.20.20	- - Self-loading or self-unloading trailers and semi- trailers for agricultural purposes			0
	- - Other trailers and semi- trailers for the transport of goods:			
9844.20.31	- - - Tanker trailers and tanker semi- trailers:			0
	- - - Other:			
9844.20.32	- - - - Agricultural trailers and semi- trailers			0
	- - - -Other:			
9844.20.33	- - - - - Having a carrying capacity (payload) exceeding 200 t			0
9844.20.39	- - - - - Other			0
9844.20.90	- - Other trailers and semi- trailers			0
98.45				

Vietnam Customs Tariff Schedule – 2024

Heading Subheading Code	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
9845.10.00	-			25
9845.20.00	-			25
9845.30.00	-			15
9845.40.00	-			15
9845.50.00	-			15
9845.60.00	-			15
9845.80.00	-			20
	- Other:			
9845.90.10	-			15
9845.90.20	-			25
9845.90.90	-			25
98.46	Set top boxes			
9846.00.10	- Mains operated			0
9846.00.90	- Other			0
9847.00.00	Nano-composite Polymeric Alloy (Neoweb)			0
9848.00.00	Optical glass, not optically worked			5
9850.00.00				5
9851.00.00				0
9852.00.00				2

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
98.49	The imported car parts for implementation of the tax incentive program			
98.49.11	- Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)			
9849.11.10	- - Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	4009.31.91		0

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
9849.12	- New pneumatic tyres, of rubber:			
9849.12.10	- - Of a kind used on motor cars (including station wagons and racing cars)	4011.10.00		0
	- - Of a kind used on buses or lorries:			
9849.12.11	- - - Of a width not exceeding 450mm	4011.20.10		0
9849.12.19	- - - Other	4011.20.90		0
	- - Other:			
9849.12.90	- - - Of a kind used on vehicles of Chapter 87	4011.90.10		0
	- Retreaded tyres:			
9849.13.10	- - Of a kind used on motor cars (including station wagons and racing cars)	4012.11.00		0
	- - Of a kind used on buses or lorries:			
9849.13.11	- - - Of a width not exceeding 450mm	4012.12.10		0
9849.13.19	- - - Other	4012.12.90		0
	- Used pneumatic tyres:			
9849.13.20	- - Of a kind used on motor cars (including station wagons and racing cars)	4012.20.10		0
	- - Of a kind used on buses or lorries:			
9849.13.31	- - - Of a width not exceeding 450mm	4012.20.21		0
9849.13.39	- - - Other	4012.20.29		0
9849.13.40	- - - Of a kind used on vehicles of Chapter 87	4012.20.70		0
	- - Other:			
9849.13.51	- - - Buffed tyres	4012.20.91		0
9849.13.59	- - - Other	4012.20.99		0
9849.14	- Inner tubes, of rubber:			
	- - Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:			
	- - - Of a kind used on motor cars (including station wagons and racing cars):			
9849.14.11	- - - - Suitable for fitting to tyres of a width not exceeding 450mm	4013.10.11		0

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
9849.14.19	- - - - Suitable for fitting to tyres of a width exceeding 450mm	4012.10.19		0
	- - - Of a kind used on buses or lorries:			
9849.14.21	- - - - Suitable for fitting to tyres of a width not exceeding 450mm	4013.10.21		0
9849.14.29	- - - - Suitable for fitting to tyres of a width exceeding 450mm	4013.10.29		0
	- - Other:			
	- - - Of a used on other vehicles of Chapter 87:			
9849.14.31	- - - - Suitable for fitting to tyres of a width not exceeding 450mm	4013.90.31		0
9849.14.39	- - - - Suitable for fitting to tyres of a width exceeding 450mm	4013.90.39		0
9849.15	- Other articles of vulcanised rubber other than hard rubber:			
	- - Gaskets, washers and other seals:			
9849.15.10	- - - Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04	4016.93.20		0
	- - - Other:			
	- - - - parts and accessories of a kind used for vehicles of Chapter 87:			
9849.15.21	- - - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.05, other than weatherstripping	4016.99.11		0
9849.15.29	- - - - - Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04	4016.99.13		0
9849.16	- Safety glass, consisting of toughened (tempered) or laminated glass:			
	- - Toughened (tempered) safety glass:			
	- - - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:			
9849.16.10	- - - - Suitable for vehicles of Chapter 87	7007.11.10		0
	- - Laminated safety glass:			
	- - - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:			
9849.16.90	- - - - Suitable for vehicles of Chapter 87	7007.21.10		0
9849.17	- Glass mirrors, whether or not framed, including rear-view mirrors:			

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
9849.17.10	- - Rear-view mirrors for vehicles	7009.10.00		0
	- - Other:			
9849.17.20	- - - Unframed	7009.91.00		0
9849.17.90	- - - Framed	7009.92.00		0
9849.18	- Springs and leaves for springs, of iron or steel:			
	- - Leaf –spring and leaves therefor:			
9849.18.10	- - - Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04	7320.10.11		0
9849.18.20	- - - Suitable for use on other	7320.10.12		0
	- - Helical springs:			
9849.18.30	- - - For motor vehicles	7320.20.11		0
	- - Other:			
9849.18.90	- - - For motor vehicles	7320.90.10		0
9849.19	- Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; key for any of the foregoing articles, of base metal:			
9849.19.10	- - Locks of a kind used for furniture	8301.20.00		0
9849.20	- Spark-ignition reciprocating or rotary internal combustion piston engines:			
	- - Reciprocating piston engines of a kind used for propulsion of vehicles of Chapter 87:			
9849.20.11	- - - Of a cylinder capacity not exceeding 50 cc	8407.31.00		0
	- - - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:			
	- - - - Of a cylinder capacity exceeding 50 cc but not exceeding 110 cc:			
9849.20.12	- - - - - Other	8407.32.19		0
	- - - - Of a cylinder capacity exceeding 110 cc but not exceeding 250 cc:			
9849.20.13	- - - - - Other	8407.32.29		0
	- - - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:			
9849.20.14	- - - - Other	8407.33.90		0

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
	- - - Of a cylinder capacity exceeding 1,000 cc:			
	- - - - Fully assembled:			
	- - - - - Other:			
9849.20.15	- - - - - Of a cylinder capacity not exceeding 2,000 cc	8407.34.71		0
9849.20.16	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	8407.34.72		0
9849.20.17	- - - - - Of a cylinder capacity exceeding 3,000 cc	8407.34.73		0
	- - - - Other:			
9849.20.18	- - - - - Of a cylinder capacity not exceeding 2,000 cc	8407.34.94		0
9849.20.19	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	8407.34.95		0
9849.20.20	- - - - - Of a cylinder capacity exceeding 3,000 cc	8407.34.99		0
9849.21	- Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):			
	- - Engines of a kind used for the propulsion of vehicles of Chapter 87:			
	- - - Fully assembled:			
9849.21.11	- - - - Of a cylinder capacity not exceeding 2,000 cc	8408.20.21		0
9849.21.12	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	8408.20.22		0
9849.21.13	- - - - Of a cylinder capacity exceeding 3,500 cc	8408.20.23		0
	- - - Other:			
9849.21.14	- - - - Of a cylinder capacity not exceeding 2,000 cc	8408.20.94		0
9849.21.15	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	8408.20.95		0
9849.21.19	- - - - Of a cylinder capacity exceeding 3,500 cc	8408.20.96		0
9849.22	- Parts suitable for use solely or principally with the engines of heading 87.07 or 87.08:			
	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines:			
	- - - For other vehicles of Chapter 87:			

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
9849.22.11	- - - - Carburettors and parts thereof	8409.91.41		0
9849.22.12	- - - - Cylinder blocks; crank cases	8409.91.42		0
9849.22.13	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	8409.91.43		0
9849.22.14	- - - - Other cylinder liners	8409.91.44		0
9849.22.15	- - - - Cylinder heads and head covers	8409.91.45		0
9849.22.16	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	8409.91.46		0
9849.22.17	- - - - Other pistons	8409.91.47		0
9849.22.18	- - - - Piston rings and gudgeon pins	8409.91.48		0
9849.22.19	- - - - Other	8409.91.49		0
	- - Other:			
	- - - For engines of other vehicles of Chapter 87:			
9849.22.21	- - - - Carburettors and parts thereof	8409.99.41		0
9849.22.22	- - - - Cylinder blocks; crank cases	8409.99.42		0
9849.22.23	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	8409.99.43		0
9849.22.24	- - - - Other cylinder liners	8409.99.44		0
9849.22.25	- - - - Cylinder heads and head covers	8409.99.45		0
9849.22.26	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	8409.99.46		0
9849.22.27	- - - - Other pistons	8409.99.47		0
9849.22.28	- - - - Piston rings and gudgeon pins	8409.99.48		0
9849.22.29	- - - - Other	8409.99.49		0
9849.23	- Pump for liquids, whether or not fitted with a measuring device; liquid elevators:			
	- - Fuel, lubricating or cooling medium pumps for internal combustion piston engines:			
9849.23.11	- - - Fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	8413.30.30		0
9849.23.19	- - - Water pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	8413.30.40		0

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
9849.24	- Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters:			
	- - Compressors other than those of subheading 8414.30 or 8414.40:			
9849.24.00	- - - Of a kind used for automotive air conditioners	8414.80.42		0
9849.25	- Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:			
	- - Of a kind used for persons, in motor vehicles:			
9849.25.11	- - - Of a cooling capacity not exceeding 26.38 kW	8415.20.10		0
9849.25.19	- - - Other	8415.20.90		0
	- - Other:			
	- - - Incorporating until and a valve for reversal of the cooling/heat cycle (reversible heat pumps):			
	- - - - Of a kind used in motor vehicles (other than those of subheading 8415.20):			
9849.25.21	- - - - - Of a cooling capacity not exceeding 26.38 kW	8415.81.31		0
9849.25.29	- - - - - Other	8415.81.39		0
	- - - Other, incorporating a refrigerating unit:			
	- - - - Of a kind used in motor vehicles (other than those of subheading 8415.20):			
9849.25.31	- - - - - Of a cooling capacity not exceeding 26.38 kW	8415.82.31		0
9849.25.39	- - - - - Other	8415.82.39		0
	- - - Not incorporating a refrigerating unit:			
	- - - - Of a kind used in motor vehicles (other than those of subheading 8415.20):			
9849.25.41	- - - - - Of a cooling capacity not exceeding 26.38 kW	8415.83.31		0
9849.25.49	- - - - - Other	8415.83.39		0
	- - Parts:			

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
	- - - Of machines with a cooling capacity not exceeding 21.10 kW:			
9849.25.90	- - - - Evaporators or condensers for air-conditioning machines for motor vehicles	8415.90.14		0
9849.26	- Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases:			
	- - Filtering or purifying machinery and apparatus for liquids:			
	- - - Oil or petrol-filters for internal combustion engines:			
	- - - - For motor vehicles of Chapter 87:			
9849.26.11	- - - - - Oil filters	8421.23.21		0
9849.26.19	- - - - - Other	8421.23.29		0
	- - - Other:			
9849.26.21	- - - - Other, petrol filters	8421.29.40		0
9849.26.29	- - - - Other, oil filters	8421.29.50		0
	- - Filtering or purifying machinery and apparatus for gases:			
	- - - Intake air filters for internal combustion engines:			
9849.26.30	- - - - For motor vehicles of Chapter 87	8421.31.20		0
	- - Parts:			
9849.26.40	- - - Of goods of subheading 8421.31	8421.99.30		0
	- - - Other:			
9849.26.90	- - - - Other	8421.99.99		0
9849.27	- Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves:			
9849.27.10	- - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04	8481.80.87		0
9849.27.90	- - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04	8481.80.92		0
9849.28	- Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearing; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks;			

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
	clutches and shaft couplings (including universal joints):			
	- -Transmission shafts (including cam shafts and crank shafts) and cranks:			
	- - - Cam shafts and crank for engines of vehicles of Chapter 87:			
	- - - - Other:			
9849.28.11	- - - - - For the vehicles of a cylinder capacity not exceeding 2,000 cc	8483.10.25		0
9849.28.12	- - - - - For the vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000	8483.10.26		0
9849.28.13	- - - - - For the vehicles of a cylinder capacity exceeding 3,000 cc	8483.10.27		0
	- - Bearing housings, incorporating ball or roller bearings:			
9849.28.20	- - - For engines of vehicles of Chapter 87	8483.20.30		0
	- - Bearing housings, not incorporating ball or roller bearings; plain shaft bearing:			
9849.28.30	- - - For engines of vehicles of Chapter 87	8483.30.30		0
	- - Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:			
9849.28.40	- - - For vehicles of Chapter 87	8443.40.40		0
9849.28.50	- - Flywheels and pulleys, including pulley blocks	8483.50.00		0
9849.28.60	- - Clutches and shaft couplings (including universal joints)	8483.60.00		0
	- - Toothed wheels, chain sprockets and other transmission elements presented separately; parts:			
9849.28.91	- - - For other goods of Chapter 87	8483.90.15		0
9849.28.99	- - - For other goods of Chapter 87	8483.90.95		0
9849.29	- Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors): generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines:			

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
	-- Sparking plugs:			
9849.29.10	--- Of a kind suitable for motor vehicle engines	8511.10.20		0
	-- Ignition magnetos; magneto-dynamos; magnetic flywheels:			
	--- Of a kind suitable for motor vehicle engines:			
9849.29.21	---- Unassembled	8511.20.21		0
9849.29.29	---- Other	8511.20.29		0
	-- Distributors; ignition coils:			
	--- Of a kind suitable for motor vehicle engines:			
9849.29.31	---- Unassembled	8511.30.41		0
9849.29.39	---- Other	8511.30.49		0
	-- Starter motors and dual purpose starter-generators:			
	--- Other unassembled starter motors:			
9849.29.41	---- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	8511.40.21		0
	--- Assembled starter motors for engines of vehicles of heading 87.01 to 87.05:			
9849.29.42	---- For engines of vehicles of heading 87.02, 87.03 or 87.04	8511.40.32		0
9849.29.43	---- For engines of vehicles of heading 87.05	8511.40.33		0
	--- Other:			
9849.29.49	---- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	8511.40.91		0
	-- Other generators:			
	--- Other unassembled alternators:			
9849.29.50	---- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	8511.50.21		0
	--- Assembled alternators for engines of vehicles of heading 87.01 to 87.05:			
9849.29.61	---- For engines of vehicles of heading 87.02, 87.03 or 87.04	8511.50.32		0
9849.29.69	---- For engines of vehicles of heading 87.05	8511.50.33		0
	--- Other:			

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
9849.29.71	- - - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	8511.50.91		0
9849.29.79	- - - - Other	8511.50.99		0
	- - Other equipment:			
9849.29.80	- - - Of a kind suitable for motor vehicles engines	8511.80.20		0
	- - Parts:			
9849.29.90	- - - Of a kind suitable for motor vehicles engines	8511.90.20		0
9849.30	- Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:			
	- - Other lighting or visual signalling equipment:			
9849.30.10	- - - Unassembled lighting or visual signalling equipment	8512.20.20		0
	- - Other:			
9849.30.20	- - - Other	8512.20.99		0
	- - Sound signalling equipment:			
9849.30.31	- - - Horns and sirens, assembled	8512.30.10		0
9849.30.32	- - - Unassembled sound signalling equipment	8512.30.20		0
	- - - Other:			
9849.30.33	- - - -Obstacle detection (warning) devices for vehicles	8512.30.91		0
9849.30.39	- - - - Other	8512.30.99		0
9849.30.40	- - Windscreen wipers, defrosters and demisters	8512.40.00		0
	- - Parts:			
9849.30.50	- - - Of goods of subheading 8512.20, 8512.30 or 8512.40	8512.90.20		0
9849.31	- Electrical apparatus for switching or protecting electrical circuits, of for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables:			

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
	- - Fuses:			
	- - - - Thermal fuses; glass type fuses:			
8949.31.10	- - - - - Fuse blocks, of a kind used for motor vehicles	8536.10.13		0
	- - - Other:			
8549.31.90	- - - - Fuse blocks, of a kind used for motor vehicles	8536.10.93		0
9849.32	- Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps:			
	- - Sealed beam lamp units:			
9849.32.10	- - - For motor vehicles of Chapter 87	8539.10.10		0
	- - Other filament lamps, excluding ultra-violet or infra-red lamps:			
	- - - Tungsten halogen:			
9849.32.20	- - - - Of a kind used for motor vehicles	8539.21.30		0
	- - - Other:			
9849.32.30	- - - - Of a kind used for motor vehicles	8539.29.20		0
	- - Parts:			
9849.32.90	- - - Other, suitable for lamps or motor vehicles	8539.90.20		0
9849.33	- Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors:			
	- - Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:			
	- - - Wiring harnesses for motor vehicles:			
	- - - - Insulated with rubber or plastics:			
9849.33.10	- - - - - Of a kind used for vehicles of heading 87.02, 87.03 or 87.04	8544.30.12		0
	- - - - Other:			
9849.33.20	- - - - - Of a kind used for vehicles of heading 87.02, 87.03 or 87.04	8544.30.14		0

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
	- - Other electric conductors, for a voltage not exceeding 1,000 V:			
	--- Fitted with connectors:			
	---- Battery cables:			
	----- Insulated with rubber or plastics:			
9849.33.30	----- For vehicles of heading 87.02, 87.03 or 87.04	8544.42.32		0
	----- Other:			
9849.33.40	----- For vehicles of heading 87.02, 87.03 or 87.04	8544.42.34		0
9849.34	- Parts and accessories of the motor vehicels of heading 87.01 to 87.05:			
	- - Bumpers and parts thereof:			
8949.34.11	- - - Other	8708.10.90		0
	- - Other parts and accessories of bodies (including cabs):			
9849.34.12	- - - Safety sear belts	8708.21.00		0
	- - - Other:			
	---- Components of door trim assemblies:			
9849.34.13	----- Door armrests for vehicles of heading 87.03	8708.29.15		0
9849.34.14	----- Other, for vehicles of heading 87.03	8708.29.16		0
9849.34.15	----- For vehicles of subheading 8704.10	8708.29.17		0
9849.34.16	----- For vehicles of heading 87.02 or other vehicles of heading 87.04	8708.29.18		0
9849.34.17	----- Other	8708.29.19		0
9849.34.18	----- Parts of safety seat belts	8708.29.20		0
	---- Other:			
	---- For vehicles of heading 87.03:			
9849.34.19	----- Interior trim fittings; mudguards	8708.29.93		0
9849.34.20	----- Hood rods	8708.29.94		0
9849.34.21	----- Other	8708.29.95		0
	---- For vehicles of heading 87.02 or 87.04:			

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
9849.34.22	- - - - Interior trim fittings; mudguards	8708.29.96		0
9849.34.23	- - - - Hood rods	8708.29.97		0
9849.34.24	- - - - Other	8708.29.98		0
9849.34.29	- - - - Other	8708.29.99		0
	- - Brakers and servo-brakes; parts thereof:			
	- - - For vehicles of heading 87.03:			
9849.34.31	- - - - Brake drums, brake discs or brake pipes	8708.30.21		0
9849.34.32	- - - - Other	8708.30.29		0
9849.34.33	- - - Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04	8708.30.30		0
9849.34.39	- - - Other	8708.30.90		0
	- - Gear boxes and parts thereof:			
	- - - Gear boxes, unassembled:			
9849.34.41	- - - - For vehicles of heading 87.03	8708.40.11		0
9849.34.42	- - - - For vehicles of heading 87.04 or 87.05	8708.40.13		0
9849.34.43	- - - - Other	8708.40.19		0
	- - - Gear boxes, assembled:			
9849.34.44	- - - - For vehicles of heading 87.03	8708.40.26		0
9849.34.45	- - - - For vehicles of heading 87.04 or 87.05	8708.40.27		0
9849.34.46	- - - - Other	8708.40.29		0
	- - - Parts:			
9849.34.47	- - - - For vehicles of heading 87.03	8708.40.92		0
9849.34.49	- - - - Other	8708.40.99		0
	- - Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:			
	- - - Gear boxes, unassembled:			
9849.34.51	- - - - For vehicles of heading 87.03	8708.50.11		0
9849.34.52	- - - - For vehicles of heading 87.04 or 87.05	8708.50.13		0

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
9849.34.53	---- Other	8708.50.19		0
	--- Gear boxes, assembled:			
9849.34.54	---- For vehicles of heading 87.03	8708.50.26		0
9849.34.55	---- For vehicles of heading 87.04 or 87.05	8708.50.27		0
9849.34.56	---- Other	8708.50.29		0
	--- Parts:			
	---- For vehicles of heading 87.03:			
9849.34.57	----- Crown wheels and pinions	8708.50.94		0
9849.34.58	----- Other	8708.50.95		0
	---- Other:			
9849.34.59	----- Crown wheels and pinions	8708.50.96		0
9849.34.60	----- Other	8708.50.99		0
	-- Road wheels and parts and accessories thereof:			
	--- Hub-caps:			
9849.34.71	---- For vehicles of heading 87.03	8708.70.16		0
	---- For vehicles of heading 87.02 or 87.04:			
9849.34.72	----- For vehicles of subheading 8704.10	8708.70.17		0
9849.34.73	----- Other	8708.70.17		0
9849.34.74	---- Other	8708.70.19		0
	--- Wwheels fitted with tyres:			
9849.34.75	---- For vehicles of heading 87.03	8708.70.22		0
9849.34.76	---- For vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	8708.70.23		0
9849.34.77	---- Other	8708.70.29		0
	--- Wheels not fitted with tyres:			
9849.34.78	---- For vehicles of heading 87.03	8708.70.32		0
9849.34.79	---- For dumpers designed for off-highway use with g.v.w exceeding 45 t	8708.70.33		0
9849.34.80	---- For vehicles of heading 87.02 or other vehicles of heading 87.04	8708.70.34		0
9849.34.81	---- Other	8708.70.39		0

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
	--- Other:			
9849.34.82	---- For vehicles of heading 87.02 or 87.04	8708.70.96		0
9849.34.83	---- For vehicles of heading 87.03	8708.70.97		0
9849.34.89	---- Other	8708.70.99		0
	-- Suspension systems and parts thereof (including shock-absorbers):			
	--- Suspension systems:			
9849.34.91	---- For vehicles of heading 87.03	8708.80.16		0
9849.34.92	---- For vehicles of subheading 8704.10 or heading 87.05	8708.80.17		0
9849.34.93	---- Other	8708.80.19		0
	--- Parts:			
9849.34.94	---- For vehicles of heading 87.03	8708.80.92		0
9849.34.99	---- Other	8708.80.99		0
	-- Other parts and accessories:			
	--- Radiators and parts thereof:			
	---- Radiator			
9849.35.10	----- For vehicles of heading 87.03	8708.91.16		0
	----- For vehicles of heading 87.02 or 87.04:			
9849.35.21	----- For vehicles of subheading 8704.10	8708.91.17		0
9849.35.22	----- Other	8708.91.18		0
9849.35.29	----- Other	8708.91.19		0
	---- Parts:			
9849.35.31	----- Drain plugs, for vehicles of heading 87.03	8708.91.93		0
9849.35.32	----- Drain plugs, for vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	8708.91.94		0
9849.35.33	----- Other, for vehicles of heading 87.03	8708.91.95		0
9849.35.39	----- Other	8708.91.99		0
	--- Silencers (mufflers) and exhaust pipes; parts thereof:			

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
9849.35.41	- - - - For vehicles of heading 87.03	8708.92.20		0
	- - - - For vehicles of subheading 8704.10:			
9849.35.42	- - - - - Silencers (mufflers) and exhaust pipes	8708.92.51		0
9849.35.43	- - - - - Parts	8708.92.52		0
	- - - - For vehicles of heading 87.02 or other vehicles of heading 87.04:			
9849.35.44	- - - - - Silencers (mufflers) and exhaust pipes	8708.92.61		0
9849.35.45	- - - - - Parts	8708.92.62		0
9849.35.49	- - - - Other	8708.92.90		0
	- - Clutches and parts thereof:			
9849.35.51	- - - For vehicles of heading 87.03	8708.93.60		0
9849.35.52	- - - For vehicles of heading 87.03 or 87.05	8708.93.70		0
9849.35.59	- - - Other	8708.93.90		0
	- - Steering wheels, steering columns and steering boxes; parts thereof:			
	- - - Steering wheels with airbag assemblies:			
9849.35.61	- - - - Other	8708.94.19		0
	- - - Other:			
9849.35.62	- - - - For vehicles of heading 87.03	8708.94.95		0
9849.35.69	- - - - Other	8708.94.99		0
	- - - Safety airbags with inflater system; parts thereof:			
9849.35.71	- - - - Safety airbags with inflater system	8708.95.10		0
9849.35.79	- - - - Parts	8708.95.90		0
	- - Other:			
	- - - For vehicles of heading 87.02, 87.03 or 87.04			
	- - - - Fuel tanks and parts thereof:			
9849.35.81	- - - - - Fuel tanks	8708.99.21		0
9849.35.82	- - - - - Lower half of the fuel tank; fuel caps; filler pipes; filler hose assembly; fuel tank bands	8708.99.24		0

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
9849.35.83	- - - - - Other parts	8708.99.25		0
9849.35.84	- - - - - Accelerator, brake or clutch pedals	8708.99.30		0
9849.35.85	- - - - - Battery carriers or trays and brackets thereof	8708.99.40		0
9849.35.86	- - - - - Radiator shrouds	8708.99.50		0
	- - - - Chassis frames or parts thereof:			
9849.35.87	- - - - - For vehicles of heading 87.02	8708.99.61		0
9849.35.88	- - - - - For vehicles of heading 87.03	8708.99.62		0
9849.35.89	- - - - - For vehicles of heading 87.04	8708.99.63		0
9849.35.90	- - - - - Engine brackets	8708.99.70		0
9849.35.91	- - - - - Other	8708.99.80		0
	- - - Other:			
9849.35.92	- - - - Unassembled fuel tanks; engine brackets	8708.99.91		0
9849.35.99	- - - - Other	8708.99.99		0
9849.36	- Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments:			
	- - Other:			
	- - - Electrically operated:			
9849.36.00	- - - - Temperature gauges for motor vehicles	9025.19.11		0
9849.37	- Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32:			
	- - For measuring or checking the flow or level of liquids:			
9849.37.11	- - - Level gauges for motor vehicles, electrically operated	9026.10.10		0
9849.37.19	- - - Level gauges for motor vehicles, not electrically operated	9026.10.20		0
	- - For measuring or checking pressure:			
9849.37.90	- - - Pressure gauges for motor vehicles, not electrically operated	9026.20.20		0

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
9849.38	- Revolution counters, production counters, taximeters, milemeters, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes:			
	- - Speed indicators and tachometers; stroboscopes:			
9849.38.10	- - - Speedometers for motor vehicles	9029.20.10		0
9849.38.90	- - - Tachometers for motor vehicles	9029.20.20		0
9849.39	- Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels:			
9849.39.10	- - For vehicles	9104.00.10		0
9849.39.90	- - Other	9104.00.90		0
9849.40	- Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof:			
	- - Seat of a kind used for motor vehicles:			
9849.40.11	- - - For vehicles of heading 87.02, 87.03 or 87.04	9401.20.10		0
9849.40.19	- - - Other	9401.20.90		0
	- - Parts:			
9849.40.21	- - - Headrest stiffeners for seats of subheading 9401.20.10	9401.90.31		0
9849.40.22	- - - Other	9401.90.39		0
9849.41	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:			
9849.41.10	- - Combined with sound recording or reproducing apparatus	8527.21.00		0
9849.41.90	- - Other	8527.29.00		0
9849.42	-			
9849.42.10	- - Universal AC/DC motors of an output exceeding 1kW	8501.20.29		0
	- - Other DC motors:			
9849.42.21	- - - Of an output exceeding 750 W but not exceeding 37,5 kW	8501.32.22		0
9849.42.22	- - - Of an output exceeding 37,5 kW but not exceeding 75 kW	8501.32.32		0

Vietnam Customs Tariff Schedule – 2024

Heading Subheading CODE	DESCRIPTION	Corresponding code in Section I, Annex II		Tax Rates (%)
(1)	(2)	(3)		(5)
9849.42.30	- - Other AC motors, single-phase, of an output exceeding 1kW	8501.40.29		0
9849.42.40	- - Other AC motors, multi-phase, of an output exceeding 1 kW but not exceeding 37,5 kW	8501.52.29		0
9849.43	- Primary cells and primary batteries:			
9849.43.10	- - Lithium	8506.50.00		0
9849.43	- -			
9849.43.21	- - - Having an external volume not exceeding 300 cm ³	8506.80.91		0
9849.43.29	- - - Other	8506.80.99		0
9849.43.90	- - Parts	8506.90.00		0
9849.44.00	-	3926.30.00		0
9849.45.00	- Hasps suitable for motor vehicles	8302.30.10		0
9849.46.00*	-	8537.10.99		0