Vietnam Tariff Intelligence

# Dettaglio SA 8703.70.87

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|---|---|
| **Codice SA** | 8703.70.87 |
| **Descrizione** | 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 / - Other vehicles, with both compression- ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power: / - - Other: / - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive: / - - - - Of a cylinder capacity exceeding 3,000 cc |
| **Unità** | chiếc |
| **Generato il** | 11/11/2026 04:58:46 |
| **Versione dei dati** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Stato della verifica** | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata. |
| **Link** | https://mail.vietnamtariff.com/hs-code/87037087/ |

## Imposte applicabili nel 2026

| Regime tariffario | Valore di origine | Aliquota | Base giuridica | in vigore | Fonte |
|---|---|---|---|---|---|
| Dazio all'importazione ordinario | 105 | 105% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K16987 |
| Preferenziale (NPF) | 70 | 70% | 73/2025/NĐ-CP | 2025-03-31 | BT2026!N16987 |
| IVA | 10/8 | 10 / 8 (più aliquote) | 174/2025/NĐ-CP - PL2 | | BT2026!Q16987 |
| Imposta speciale sui consumi | ĐB | Imposta speciale – vedi tabella | 66/2025/QH15 | 2025-06-14 | BT2026!CG16987 |
| Imposta ambientale | | Nessun dato | | | |
| Dazio all'esportazione | | Nessun dato | | | |
| Aliquota all'esportazione CPTPP | | Nessun dato | | | |
| Aliquota all'esportazione EVFTA | | Nessun dato | | | |
| Aliquota all'esportazione UKVFTA | | Nessun dato | | | |

## Aliquote preferenziali speciali (ALS) – 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|---|---|---|---|---|---|---|---|

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|---|---|---|---|---|---|---|---|
| ATIGA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tariffa consolidata BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VCFTA | 8 | 8% | Tariffa consolidata BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| EVFTA | 23,4 | 23,4% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 23,4 | 23,4% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AANZFTA | 25 | 25% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| CPTPP | 25,4; M: 31,8 | 25,4% · M: 31.8% | Tariffa consolidata BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| ACFTA | 50 | 50% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 70 | 70% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 70 | 70% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 70 | 70% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 70 | 70% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Nessun dato | Nessun dato | | S | 56/2026/NĐ-CP | Nessun dato |
| VNCU | | Nessun dato | Nessun dato | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato |
| VKFTA | 78 | 78% | Tariffa consolidata BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| AHKFTA | * | * non ammissibile | Tariffa consolidata BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Non ammissibile (*) |
| AIFTA | * | * non ammissibile | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Non ammissibile (*) |
| AJCEP | * | * non ammissibile | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Non ammissibile (*) |
| AKFTA | * | * non ammissibile | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Non ammissibile (*) |
| RCEP (Allegato D) | * | * non ammissibile | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non ammissibile (*) |
| RCEP (Allegato E) | * | * non ammissibile | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non ammissibile (*) |
| VJEPA | * | * non ammissibile | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Non ammissibile (*) |
| VIFTA | * | * non ammissibile | Tariffa consolidata BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Non ammissibile (*) |

## Storico delle aliquote / riduzione per anno

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AC!E16296 |
| ATIGA | 2022 | 2022 | 0 | AT!E16225 |
| ATIGA | 2023 | 2023 | 0 | AT!F16225 |
| ATIGA | 2024 | 2024 | 0 | AT!G16225 |
| ATIGA | 2025 | 2025 | 0 | AT!H16225 |
| ATIGA | 2026 | 2026 | 0 | AT!I16225 |
| ATIGA | 2027 | 2027 | 0 | AT!J16225 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E16281 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F16281 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G16281 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H16281 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I16281 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J16281 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E16282 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F16282 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G16282 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H16282 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I16282 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J16282 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F16283 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 25 | AANZ!H16242 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16239 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16239 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16239 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16239 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16239 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16239 |
| VKFTA | 2022 | 2022 | 78 | VK!E16279 |
| VKFTA | 2023 | 2023 | 78 | VK!F16279 |
| VKFTA | 2024 | 2024 | 78 | VK!G16279 |
| VKFTA | 2025 | 2025 | 78 | VK!H16279 |
| VKFTA | 2026 | 2026 | 78 | VK!I16279 |
| VKFTA | 2027 | 2027 | 78 | VK!J16279 |
| VCFTA | 2022 | 2022 | 10 | VC!D16341 |
| VCFTA | 2023 | 2023 | 10 | VC!E16341 |
| VCFTA | 2024 | 2024 | 8 | VC!F16341 |
| VCFTA | 2025 | 2025 | 8 | VC!G16341 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 8 | VC!H16341 |
| VCFTA | 2027 | 2027 | 8 | VC!I16341 |
| VN-EAEU | 2022 | 2022 | 20,2 | EAV!D16315 |
| VN-EAEU | 2023 | 2023 | 13,5 | EAV!E16315 |
| VN-EAEU | 2024 | 2024 | 6,7 | EAV!F16315 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G16315 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H16315 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I16315 |
| AHKFTA | 2022 | 2022 | * | AKH!D16318 |
| AHKFTA | 2023 | 2023 | * | AKH!E16318 |
| AHKFTA | 2024 | 2024 | * | AKH!F16318 |
| AHKFTA | 2025 | 2025 | * | AKH!G16318 |
| AHKFTA | 2026 | 2026 | * | AKH!H16318 |
| AHKFTA | 2027 | 2027 | * | AKH!I16318 |
| EVFTA | 2022 | 2022 | 54,6 | EV-NK!D16336 |
| EVFTA | 2023 | 2023 | 46,8 | EV-NK!E16336 |
| EVFTA | 2024 | 2024 | 39 | EV-NK!F16336 |
| EVFTA | 2025 | 2025 | 31,2 | EV-NK!G16336 |
| EVFTA | 2026 | 2026 | 23,4 | EV-NK!H16336 |
| EVFTA | 2027 | 2027 | 15,6 | EV-NK!I16336 |
| UKVFTA | 2022 | 2022 | 54,6 | UKV!D16335 |
| UKVFTA | 2023 | 2023 | 46,8 | UKV!E16335 |
| UKVFTA | 2024 | 2024 | 39 | UKV!F16335 |
| UKVFTA | 2025 | 2025 | 31,2 | UKV!G16335 |
| UKVFTA | 2026 | 2026 | 23,4 | UKV!H16335 |
| UKVFTA | 2027 | 2027 | 15,6 | UKV!I16335 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 57,2 | CPTPP!D16320 |
| CPTPP | (II) | 2022 (DERIVED) | 50,9 | CPTPP!E16320 |
| CPTPP | (III) | 2023 (DERIVED) | 44,5 | CPTPP!F16320 |
| CPTPP | (IV) | 2024 (DERIVED) | 38,1 | CPTPP!G16320 |
| CPTPP | (V) | 2025 (DERIVED) | 31,8 | CPTPP!H16320 |
| CPTPP | (VI) | 2026 (DERIVED) | 25,4 | CPTPP!I16320 |
| CPTPP | (VII) | 2027 (DERIVED) | 19 | CPTPP!J16320 |
| RCEP A | 2022 | 2022 | 70 | RCEPT-A!D16306 |
| RCEP A | 2023 | 2023 | 70 | RCEPT-A!E16306 |
| RCEP A | 2024 | 2024 | 70 | RCEPT-A!F16306 |
| RCEP A | 2025 | 2025 | 70 | RCEPT-A!G16306 |
| RCEP A | 2026 | 2026 | 70 | RCEPT-A!H16306 |
| RCEP A | 2027 | 2027 | 70 | RCEPT-A!I16306 |
| RCEP B | 2022 | 2022 | 70 | B!D16306 |
| RCEP B | 2023 | 2023 | 70 | B!E16306 |
| RCEP B | 2024 | 2024 | 70 | B!F16306 |
| RCEP B | 2025 | 2025 | 70 | B!G16306 |
| RCEP B | 2026 | 2026 | 70 | B!H16306 |
| RCEP B | 2027 | 2027 | 70 | B!I16306 |
| RCEP C | 2022 | 2022 | 70 | C!D16306 |
| RCEP C | 2023 | 2023 | 70 | C!E16306 |
| RCEP C | 2024 | 2024 | 70 | C!F16306 |
| RCEP C | 2025 | 2025 | 70 | C!G16306 |
| RCEP C | 2026 | 2026 | 70 | C!H16306 |
| RCEP C | 2027 | 2027 | 70 | C!I16306 |
| RCEP D | 2022 | 2022 | * | D!D16305 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E16305 |
| RCEP D | 2024 | 2024 | * | D!F16305 |
| RCEP D | 2025 | 2025 | * | D!G16305 |
| RCEP D | 2026 | 2026 | * | D!H16305 |
| RCEP D | 2027 | 2027 | * | D!I16305 |
| RCEP E | 2022 | 2022 | * | E!D16309 |
| RCEP E | 2023 | 2023 | * | E!E16309 |
| RCEP E | 2024 | 2024 | * | E!F16309 |
| RCEP E | 2025 | 2025 | * | E!G16309 |
| RCEP E | 2026 | 2026 | * | E!H16309 |
| RCEP E | 2027 | 2027 | * | E!I16309 |
| RCEP F | 2022 | 2022 | 70 | F!D16306 |
| RCEP F | 2023 | 2023 | 70 | F!E16306 |
| RCEP F | 2024 | 2024 | 70 | F!F16306 |
| RCEP F | 2025 | 2025 | 70 | F!G16306 |
| RCEP F | 2026 | 2026 | 70 | F!H16306 |
| RCEP F | 2027 | 2027 | 70 | F!I16306 |
| VIFTA | 2024 | 2024 | * | VI!F15256 |
| VIFTA | 2025 | 2025 | * | VI!G15256 |
| VIFTA | 2026 | 2026 | * | VI!H15256 |
| VIFTA | 2027 | 2027 | * | VI!I15256 |

## Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|---|---|---|---|---|---|---|---|

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|---|---|---|---|---|---|---|---|
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT trước TQ (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. | Atto citato nella fonte; validità non verificata |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg) | | 23/2019/QĐ-TTg | Read the referenced instruments. | Atto citato nella fonte; validità non verificata |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): HHNK phải chứng nhận trước khi thông quan (12/2022/TT-BGTVT PL1) | | 12/2022/TT-BGTVT | Read the referenced instruments. | Atto citato nella fonte; validità non verificata |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "25,4; M: 31,8" has a general 25,4% and an "M:" 31.8% 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. | Non verificato – controllo necessario |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "25,4; M: 31,8", the FTA schedule for period (VI) shows "25,4". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | Non verificato – controllo necessario |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Allegato A) 70%, RCEP (Allegato B) 70%, RCEP (Allegato C) 70%, RCEP (Allegato F) 70%, VKFTA 78%: the preferential rate is equal to or higher than the MFN rate (70%) in the source tariff – claiming the FTA brings no saving. | MFN 70% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non verificato – controllo necessario |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8703.70 has 66 lines; 8703.70.87 is distinguished from its siblings by: Of a cylinder capacity exceeding 3,000 cc. | 8703.70.11 Go-karts; 8703.70.12 All-Terrain Vehicles (ATV); 8703.70.13 Ambulances; 8703.70.14 Hearses; 8703.70.15 Prison vans; 8703.70.16 Of a cylinder capacity not exceeding 2,000 cc | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non verificato – controllo necessario |

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|---|---|---|---|---|---|---|---|
| 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. | Non verificato – controllo necessario |
| TAX-001 | YELLOW | Several VAT rates | The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Xe có gắn động cơ dưới 24 chỗ, bao gồm: xe ô tô chở người; xe chở người bốn bánh có gắn động cơ; xe ô tô pick-up chở người; xe ô tô pick-up chở hàng cabin kép; xe ô tô tải VAN có từ hai hàng ghế trở lên, có thiết kế vách ngăn cố định giữa khoang chở người và khoang chở hàng | | 174/2025/NĐ-CP - PL2 | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II). | Non verificato – controllo necessario |
| TAX-002 | YELLOW | Subject to excise tax | The excise column shows "ĐB". | | 66/2025/QH15 | Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15). | Non verificato – controllo necessario |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8703.70.87. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non verificato – controllo necessario |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 70% for 8703.70.87 was checked against BT2026 (cell BT2026!N16987), basis 73/2025/NĐ-CP. | | 73/2025/NĐ-CP | Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text. | Verificato rispetto al file tariffario di origine |

## Politica della voce

| Politica della voce |
|---|
| HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg) |
| HHNK phải chứng nhận trước khi thông quan (12/2022/TT-BGTVT PL1) |
| Chứng nhận chất lượng ATKT và BVMT trước TQ (12/2022/TT-BGTVT và 62/2024/TT-BGTVT) |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.