Vietnam Tariff Intelligence

HS 8702.40.91 detail

HS code	8702.40.91
Description	Motor vehicles for the transport of ten or more persons, including the driver / - With only electric motor for propulsion: / - - Other: / - - - Other: / - - - - Of a g.v.w. exceeding 24 t
Unit	chiếc
Generated	19/11/2026 04:14:14
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://mail.vietnamtariff.com/hs-code/87024091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	105	105%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16405
Preferential (MFN)	70	70%	26/2023/NĐ-CP	2023-07-15	BT2026!N16405
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q16405
Excise tax	ĐB	Excise – see schedule	66/2025/QH15	2025-06-14	BT2026!CG16405
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	25,4	25.4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	25,4	25.4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	28; M: 35	28% · M: 35%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AANZFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	70	70%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	70	70%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	70	70%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	70	70%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	70	70%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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)		50	AC!E15713
ATIGA	2022	2022	0	AT!E15642
ATIGA	2023	2023	0	AT!F15642
ATIGA	2024	2024	0	AT!G15642
ATIGA	2025	2025	0	AT!H15642
ATIGA	2026	2026	0	AT!I15642
ATIGA	2027	2027	0	AT!J15642
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E15698
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F15698

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G15698
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H15698
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I15698
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J15698
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E15699
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F15699
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G15699
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H15699
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I15699
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J15699
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F15700
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AANZ!H15649
AIFTA	30/12/2022	2022	*	AI!F15656
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15656
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15656
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15656
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15656
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15656
VKFTA	2022	2022	70	VK!E15696
VKFTA	2023	2023	70	VK!F15696
VKFTA	2024	2024	70	VK!G15696
VKFTA	2025	2025	70	VK!H15696
VKFTA	2026	2026	70	VK!I15696
VKFTA	2027	2027	70	VK!J15696
VCFTA	2022	2022	*	VC!D15758
VCFTA	2023	2023	*	VC!E15758

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F15758
VCFTA	2025	2025	*	VC!G15758
VCFTA	2026	2026	*	VC!H15758
VCFTA	2027	2027	*	VC!I15758
VN-EAEU	2022	2022	19,1	EAV!D15732
VN-EAEU	2023	2023	12,7	EAV!E15732
VN-EAEU	2024	2024	6,4	EAV!F15732
VN-EAEU	2025	2025	0	EAV!G15732
VN-EAEU	2026	2026	0	EAV!H15732
VN-EAEU	2027	2027	0	EAV!I15732
AHKFTA	2022	2022	*	AKH!D15735
AHKFTA	2023	2023	*	AKH!E15735
AHKFTA	2024	2024	*	AKH!F15735
AHKFTA	2025	2025	*	AKH!G15735
AHKFTA	2026	2026	*	AKH!H15735
AHKFTA	2027	2027	*	AKH!I15735
EVFTA	2022	2022	50,9	EV-NK!D15741
EVFTA	2023	2023	44,5	EV-NK!E15741
EVFTA	2024	2024	38,1	EV-NK!F15741
EVFTA	2025	2025	31,8	EV-NK!G15741
EVFTA	2026	2026	25,4	EV-NK!H15741
EVFTA	2027	2027	19	EV-NK!I15741
UKVFTA	2022	2022	50,9	UKV!D15740
UKVFTA	2023	2023	44,5	UKV!E15740
UKVFTA	2024	2024	38,1	UKV!F15740
UKVFTA	2025	2025	31,8	UKV!G15740

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	25,4	UKV!H15740
UKVFTA	2027	2027	19	UKV!I15740
CPTPP	(I)	2021 (DERIVED)	63	CPTPP!D15729
CPTPP	(II)	2022 (DERIVED)	56	CPTPP!E15729
CPTPP	(III)	2023 (DERIVED)	49	CPTPP!F15729
CPTPP	(IV)	2024 (DERIVED)	42	CPTPP!G15729
CPTPP	(V)	2025 (DERIVED)	35	CPTPP!H15729
CPTPP	(VI)	2026 (DERIVED)	28	CPTPP!I15729
CPTPP	(VII)	2027 (DERIVED)	21	CPTPP!J15729
RCEP A	2022	2022	70	RCEPT-A!D15723
RCEP A	2023	2023	70	RCEPT-A!E15723
RCEP A	2024	2024	70	RCEPT-A!F15723
RCEP A	2025	2025	70	RCEPT-A!G15723
RCEP A	2026	2026	70	RCEPT-A!H15723
RCEP A	2027	2027	70	RCEPT-A!I15723
RCEP B	2022	2022	70	B!D15723
RCEP B	2023	2023	70	B!E15723
RCEP B	2024	2024	70	B!F15723
RCEP B	2025	2025	70	B!G15723
RCEP B	2026	2026	70	B!H15723
RCEP B	2027	2027	70	B!I15723
RCEP C	2022	2022	70	C!D15723
RCEP C	2023	2023	70	C!E15723
RCEP C	2024	2024	70	C!F15723
RCEP C	2025	2025	70	C!G15723
RCEP C	2026	2026	70	C!H15723

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	70	C!I15723
RCEP D	2022	2022	*	D!D15722
RCEP D	2023	2023	*	D!E15722
RCEP D	2024	2024	*	D!F15722
RCEP D	2025	2025	*	D!G15722
RCEP D	2026	2026	*	D!H15722
RCEP D	2027	2027	*	D!I15722
RCEP E	2022	2022	*	E!D15726
RCEP E	2023	2023	*	E!E15726
RCEP E	2024	2024	*	E!F15726
RCEP E	2025	2025	*	E!G15726
RCEP E	2026	2026	*	E!H15726
RCEP E	2027	2027	*	E!I15726
RCEP F	2022	2022	70	F!D15723
RCEP F	2023	2023	70	F!E15723
RCEP F	2024	2024	70	F!F15723
RCEP F	2025	2025	70	F!G15723
RCEP F	2026	2026	70	F!H15723
RCEP F	2027	2027	70	F!I15723
VIFTA	2024	2024	*	VI!F14674
VIFTA	2025	2025	*	VI!G14674
VIFTA	2026	2026	*	VI!H14674
VIFTA	2027	2027	*	VI!I14674

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 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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "28; M: 35" has a general 28% and an "M:" 35% 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 "28; M: 35", the FTA schedule for period (VI) shows "28".		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	RCEP (Annex A) 70%, RCEP (Annex B) 70%, RCEP (Annex C) 70%, RCEP (Annex F) 70%, VKFTA 70%: 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8702.40 has 14 lines; 8702.40.91 is distinguished from its siblings by: Of a g.v.w. exceeding 24 t.	8702.40.10 Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans); 8702.40.21 Of a g.v.w. exceeding 24 t; 8702.40.29 Other; 8702.40.31 Of a g.v.w. exceeding 24 t; 8702.40.39 Other; 8702.40.41 Of a g.v.w. exceeding 24 t	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 "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).	Not verified – check required
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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8702.40.91. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 70% for 8702.40.91 was checked against BT2026 (cell BT2026!N16405), 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
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)

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.