Vietnam Tariff Intelligence

HS 8703.21.39 detail

HS code	8703.21.39
Description	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 only spark-ignition internal combustion piston engine: / - - Of a cylinder capacity not exceeding 1,000 cc: / - - - Completely Knocked Down: / - - - - Other: / - - - - - Other
Unit	chiếc
Generated	19/11/2026 06:39:48
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/87032139/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	150% thuế MFN	150% of MFN	15/2023/QĐ-TTg	2023-07-15	BT2026!K16448
Preferential (MFN)	Theo hướng dẫn tại khoản 1.1 Chương 98	Theo hướng dẫn tại khoản 1.1 Chương 98	73/2025/NĐ-CP	2025-03-31	BT2026!N16448
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q16448
Excise tax	ĐB	Excise – see schedule	66/2025/QH15	2025-06-14	BT2026!CG16448
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

VN-LAO	0	0%	Consolidated BT2026		S	206/2025/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
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
ACFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Not eligible (*)
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)
CPTPP	*	* not eligible	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Not eligible (*)
EVFTA	*	* not eligible	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Not eligible (*)
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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 (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
UKVFTA	*	* not eligible	Consolidated BT2026	2026	EUR.1	117/2022/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 (*)
VKFTA	*	* not eligible	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		*	AC!E15757
ATIGA	2022	2022	*	AT!E15686
ATIGA	2023	2023	*	AT!F15686
ATIGA	2024	2024	*	AT!G15686
ATIGA	2025	2025	*	AT!H15686
ATIGA	2026	2026	*	AT!I15686
ATIGA	2027	2027	*	AT!J15686
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E15742
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F15742
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G15742
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H15742

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I15742
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J15742
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E15743
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F15743
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G15743
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H15743
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I15743
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J15743
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F15744
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H15693
AIFTA	30/12/2022	2022	*	AI!F15700
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15700
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15700
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15700
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15700
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15700
VKFTA	2022	2022	*	VK!E15740
VKFTA	2023	2023	*	VK!F15740
VKFTA	2024	2024	*	VK!G15740
VKFTA	2025	2025	*	VK!H15740
VKFTA	2026	2026	*	VK!I15740
VKFTA	2027	2027	*	VK!J15740
VCFTA	2022	2022	*	VC!D15802
VCFTA	2023	2023	*	VC!E15802
VCFTA	2024	2024	*	VC!F15802
VCFTA	2025	2025	*	VC!G15802

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H15802
VCFTA	2027	2027	*	VC!I15802
VN-EAEU	2022	2022	*	EAV!D15776
VN-EAEU	2023	2023	*	EAV!E15776
VN-EAEU	2024	2024	*	EAV!F15776
VN-EAEU	2025	2025	*	EAV!G15776
VN-EAEU	2026	2026	*	EAV!H15776
VN-EAEU	2027	2027	*	EAV!I15776
AHKFTA	2022	2022	*	AKH!D15779
AHKFTA	2023	2023	*	AKH!E15779
AHKFTA	2024	2024	*	AKH!F15779
AHKFTA	2025	2025	*	AKH!G15779
AHKFTA	2026	2026	*	AKH!H15779
AHKFTA	2027	2027	*	AKH!I15779
EVFTA	2022	2022	*	EV-NK!D15785
EVFTA	2023	2023	*	EV-NK!E15785
EVFTA	2024	2024	*	EV-NK!F15785
EVFTA	2025	2025	*	EV-NK!G15785
EVFTA	2026	2026	*	EV-NK!H15785
EVFTA	2027	2027	*	EV-NK!I15785
UKVFTA	2022	2022	*	UKV!D15784
UKVFTA	2023	2023	*	UKV!E15784
UKVFTA	2024	2024	*	UKV!F15784
UKVFTA	2025	2025	*	UKV!G15784
UKVFTA	2026	2026	*	UKV!H15784
UKVFTA	2027	2027	*	UKV!I15784

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	*	CPTPP!D15773
CPTPP	(II)	2022 (DERIVED)	*	CPTPP!E15773
CPTPP	(III)	2023 (DERIVED)	*	CPTPP!F15773
CPTPP	(IV)	2024 (DERIVED)	*	CPTPP!G15773
CPTPP	(V)	2025 (DERIVED)	*	CPTPP!H15773
CPTPP	(VI)	2026 (DERIVED)	*	CPTPP!I15773
CPTPP	(VII)	2027 (DERIVED)	*	CPTPP!J15773
RCEP A	2022	2022	*	RCEPT-A!D15767
RCEP A	2023	2023	*	RCEPT-A!E15767
RCEP A	2024	2024	*	RCEPT-A!F15767
RCEP A	2025	2025	*	RCEPT-A!G15767
RCEP A	2026	2026	*	RCEPT-A!H15767
RCEP A	2027	2027	*	RCEPT-A!I15767
RCEP B	2022	2022	*	B!D15767
RCEP B	2023	2023	*	B!E15767
RCEP B	2024	2024	*	B!F15767
RCEP B	2025	2025	*	B!G15767
RCEP B	2026	2026	*	B!H15767
RCEP B	2027	2027	*	B!I15767
RCEP C	2022	2022	*	C!D15767
RCEP C	2023	2023	*	C!E15767
RCEP C	2024	2024	*	C!F15767
RCEP C	2025	2025	*	C!G15767
RCEP C	2026	2026	*	C!H15767
RCEP C	2027	2027	*	C!I15767
RCEP D	2022	2022	*	D!D15766

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E15766
RCEP D	2024	2024	*	D!F15766
RCEP D	2025	2025	*	D!G15766
RCEP D	2026	2026	*	D!H15766
RCEP D	2027	2027	*	D!I15766
RCEP E	2022	2022	*	E!D15770
RCEP E	2023	2023	*	E!E15770
RCEP E	2024	2024	*	E!F15770
RCEP E	2025	2025	*	E!G15770
RCEP E	2026	2026	*	E!H15770
RCEP E	2027	2027	*	E!I15770
RCEP F	2022	2022	*	F!D15767
RCEP F	2023	2023	*	F!E15767
RCEP F	2024	2024	*	F!F15767
RCEP F	2025	2025	*	F!G15767
RCEP F	2026	2026	*	F!H15767
RCEP F	2027	2027	*	F!I15767
VIFTA	2024	2024	*	VI!F14717
VIFTA	2025	2025	*	VI!G14717
VIFTA	2026	2026	*	VI!H14717
VIFTA	2027	2027	*	VI!I14717

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8703.21 has 18 lines; 8703.21.39 is distinguished from its siblings by: Other.	8703.21.11 Go-karts; 8703.21.12 All-Terrain Vehicles (ATV); 8703.21.13 Ambulances; 8703.21.14 Motor-homes; 8703.21.15 Sedan; 8703.21.21 Of four-wheel drive	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8703.21.39 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8703.21.39	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8703.21.39. 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 Theo hướng dẫn tại khoản 1.1 Chương 98 for 8703.21.39 was checked against BT2026 (cell BT2026!N16448), 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.	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.