Vietnam Tariff Intelligence

# HS 8703.60.91 detail

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|---|---|
| **HS code** | 8703.60.91 |
| **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 both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power: / - - Other: / - - - Other: / - - - - Of a cylinder capacity not exceeding 1,000 cc |
| **Unit** | chiếc |
| **Generated** | 10/11/2026 00:22:12 |
| **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/87036091/ |

## 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!K16905 |
| Preferential (MFN) | 70 | 70% | 73/2025/NĐ-CP | 2025-03-31 | BT2026!N16905 |
| VAT | 10/8 | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL2 | | BT2026!Q16905 |
| Excise tax | ĐB | Excise – see schedule | 66/2025/QH15 | 2025-06-14 | BT2026!CG16905 |
| 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 |
| VN-LAO | 0 | 0% | Consolidated BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VCFTA | 8 | 8% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| AANZFTA | 8,5 | 8.5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| CPTPP | 28; M: 35 | 28% · M: 35% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 28,3 | 28.3% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 28,3 | 28.3% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/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 |
| 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 |
| VKFTA | 78 | 78% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| 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 (*) |
| 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 (*) |
| VJEPA | * | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/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) | | 50 | AC!E16214 |
| ATIGA | 2022 | 2022 | 0 | AT!E16143 |
| ATIGA | 2023 | 2023 | 0 | AT!F16143 |
| ATIGA | 2024 | 2024 | 0 | AT!G16143 |
| ATIGA | 2025 | 2025 | 0 | AT!H16143 |
| ATIGA | 2026 | 2026 | 0 | AT!I16143 |
| ATIGA | 2027 | 2027 | 0 | AT!J16143 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E16199 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F16199 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G16199 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H16199 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I16199 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J16199 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E16200 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F16200 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G16200 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H16200 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I16200 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J16200 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F16201 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 8,5 | AANZ!H16160 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16157 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16157 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16157 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16157 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16157 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16157 |
| VKFTA | 2022 | 2022 | 78 | VK!E16197 |
| VKFTA | 2023 | 2023 | 78 | VK!F16197 |
| VKFTA | 2024 | 2024 | 78 | VK!G16197 |
| VKFTA | 2025 | 2025 | 78 | VK!H16197 |
| VKFTA | 2026 | 2026 | 78 | VK!I16197 |
| VKFTA | 2027 | 2027 | 78 | VK!J16197 |
| VCFTA | 2022 | 2022 | 10 | VC!D16259 |
| VCFTA | 2023 | 2023 | 10 | VC!E16259 |
| VCFTA | 2024 | 2024 | 8 | VC!F16259 |
| VCFTA | 2025 | 2025 | 8 | VC!G16259 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 8 | VC!H16259 |
| VCFTA | 2027 | 2027 | 8 | VC!I16259 |
| VN-EAEU | 2022 | 2022 | * | EAV!D16233 |
| VN-EAEU | 2023 | 2023 | * | EAV!E16233 |
| VN-EAEU | 2024 | 2024 | * | EAV!F16233 |
| VN-EAEU | 2025 | 2025 | * | EAV!G16233 |
| VN-EAEU | 2026 | 2026 | * | EAV!H16233 |
| VN-EAEU | 2027 | 2027 | * | EAV!I16233 |
| AHKFTA | 2022 | 2022 | * | AKH!D16236 |
| AHKFTA | 2023 | 2023 | * | AKH!E16236 |
| AHKFTA | 2024 | 2024 | * | AKH!F16236 |
| AHKFTA | 2025 | 2025 | * | AKH!G16236 |
| AHKFTA | 2026 | 2026 | * | AKH!H16236 |
| AHKFTA | 2027 | 2027 | * | AKH!I16236 |
| EVFTA | 2022 | 2022 | 56,7 | EV-NK!D16252 |
| EVFTA | 2023 | 2023 | 49,6 | EV-NK!E16252 |
| EVFTA | 2024 | 2024 | 42,5 | EV-NK!F16252 |
| EVFTA | 2025 | 2025 | 35,4 | EV-NK!G16252 |
| EVFTA | 2026 | 2026 | 28,3 | EV-NK!H16252 |
| EVFTA | 2027 | 2027 | 21,2 | EV-NK!I16252 |
| UKVFTA | 2022 | 2022 | 56,7 | UKV!D16251 |
| UKVFTA | 2023 | 2023 | 49,6 | UKV!E16251 |
| UKVFTA | 2024 | 2024 | 42,5 | UKV!F16251 |
| UKVFTA | 2025 | 2025 | 35,4 | UKV!G16251 |
| UKVFTA | 2026 | 2026 | 28,3 | UKV!H16251 |
| UKVFTA | 2027 | 2027 | 21,2 | UKV!I16251 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 63 | CPTPP!D16238 |
| CPTPP | (II) | 2022 (DERIVED) | 56 | CPTPP!E16238 |
| CPTPP | (III) | 2023 (DERIVED) | 49 | CPTPP!F16238 |
| CPTPP | (IV) | 2024 (DERIVED) | 42 | CPTPP!G16238 |
| CPTPP | (V) | 2025 (DERIVED) | 35 | CPTPP!H16238 |
| CPTPP | (VI) | 2026 (DERIVED) | 28 | CPTPP!I16238 |
| CPTPP | (VII) | 2027 (DERIVED) | 21 | CPTPP!J16238 |
| RCEP A | 2022 | 2022 | 70 | RCEPT-A!D16224 |
| RCEP A | 2023 | 2023 | 70 | RCEPT-A!E16224 |
| RCEP A | 2024 | 2024 | 70 | RCEPT-A!F16224 |
| RCEP A | 2025 | 2025 | 70 | RCEPT-A!G16224 |
| RCEP A | 2026 | 2026 | 70 | RCEPT-A!H16224 |
| RCEP A | 2027 | 2027 | 70 | RCEPT-A!I16224 |
| RCEP B | 2022 | 2022 | 70 | B!D16224 |
| RCEP B | 2023 | 2023 | 70 | B!E16224 |
| RCEP B | 2024 | 2024 | 70 | B!F16224 |
| RCEP B | 2025 | 2025 | 70 | B!G16224 |
| RCEP B | 2026 | 2026 | 70 | B!H16224 |
| RCEP B | 2027 | 2027 | 70 | B!I16224 |
| RCEP C | 2022 | 2022 | 70 | C!D16224 |
| RCEP C | 2023 | 2023 | 70 | C!E16224 |
| RCEP C | 2024 | 2024 | 70 | C!F16224 |
| RCEP C | 2025 | 2025 | 70 | C!G16224 |
| RCEP C | 2026 | 2026 | 70 | C!H16224 |
| RCEP C | 2027 | 2027 | 70 | C!I16224 |
| RCEP D | 2022 | 2022 | * | D!D16223 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E16223 |
| RCEP D | 2024 | 2024 | * | D!F16223 |
| RCEP D | 2025 | 2025 | * | D!G16223 |
| RCEP D | 2026 | 2026 | * | D!H16223 |
| RCEP D | 2027 | 2027 | * | D!I16223 |
| RCEP E | 2022 | 2022 | * | E!D16227 |
| RCEP E | 2023 | 2023 | * | E!E16227 |
| RCEP E | 2024 | 2024 | * | E!F16227 |
| RCEP E | 2025 | 2025 | * | E!G16227 |
| RCEP E | 2026 | 2026 | * | E!H16227 |
| RCEP E | 2027 | 2027 | * | E!I16227 |
| RCEP F | 2022 | 2022 | 70 | F!D16224 |
| RCEP F | 2023 | 2023 | 70 | F!E16224 |
| RCEP F | 2024 | 2024 | 70 | F!F16224 |
| RCEP F | 2025 | 2025 | 70 | F!G16224 |
| RCEP F | 2026 | 2026 | 70 | F!H16224 |
| RCEP F | 2027 | 2027 | 70 | F!I16224 |
| VIFTA | 2024 | 2024 | * | VI!F15174 |
| VIFTA | 2025 | 2025 | * | VI!G15174 |
| VIFTA | 2026 | 2026 | * | VI!H15174 |
| VIFTA | 2027 | 2027 | * | VI!I15174 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|

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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. | 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 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. | Not verified – check required |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8703.60 has 68 lines; 8703.60.91 is distinguished from its siblings by: Of a cylinder capacity not exceeding 1,000 cc. | 8703.60.11 Go-karts; 8703.60.12 All-Terrain Vehicles (ATV); 8703.60.13 Ambulances; 8703.60.14 Hearses; 8703.60.15 Prison vans; 8703.60.16 Of a cylinder capacity not exceeding 2,000 cc | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | 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 8703.60.91. 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 8703.60.91 was checked against BT2026 (cell BT2026!N16905), 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.