Vietnam Tariff Intelligence

HS 8703.90.14 detail

HS code	8703.90.14
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: / - - Completely Knocked Down: / - - - Hearses
Unit	chiếc
Generated	09/11/2026 19:30:31
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/87039014/

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!K17022
Preferential (MFN)	Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98	Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98	73/2025/NĐ-CP	2025-03-31	BT2026!N17022
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q17022
Excise tax	ĐB	Excise – see schedule	66/2025/QH15	2025-06-14	BT2026!CG17022
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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E16331
ATIGA	2022	2022	*	AT!E16260
ATIGA	2023	2023	*	AT!F16260
ATIGA	2024	2024	*	AT!G16260
ATIGA	2025	2025	*	AT!H16260
ATIGA	2026	2026	*	AT!I16260
ATIGA	2027	2027	*	AT!J16260

FTA	Period	Year	Source value	Source
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16316
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16316
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16316
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16316
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16316
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16316
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16317
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16317
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16317
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16317
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16317
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16317
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16318
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H16277
AIFTA	30/12/2022	2022	*	AI!F16274
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16274
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16274
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16274
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16274
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16274
VKFTA	2022	2022	*	VK!E16314
VKFTA	2023	2023	*	VK!F16314
VKFTA	2024	2024	*	VK!G16314
VKFTA	2025	2025	*	VK!H16314
VKFTA	2026	2026	*	VK!I16314
VKFTA	2027	2027	*	VK!J16314

FTA	Period	Year	Source value	Source
VCFTA	2022	2022	*	VC!D16376
VCFTA	2023	2023	*	VC!E16376
VCFTA	2024	2024	*	VC!F16376
VCFTA	2025	2025	*	VC!G16376
VCFTA	2026	2026	*	VC!H16376
VCFTA	2027	2027	*	VC!I16376
VN-EAEU	2022	2022	*	EAV!D16350
VN-EAEU	2023	2023	*	EAV!E16350
VN-EAEU	2024	2024	*	EAV!F16350
VN-EAEU	2025	2025	*	EAV!G16350
VN-EAEU	2026	2026	*	EAV!H16350
VN-EAEU	2027	2027	*	EAV!I16350
AHKFTA	2022	2022	*	AKH!D16353
AHKFTA	2023	2023	*	AKH!E16353
AHKFTA	2024	2024	*	AKH!F16353
AHKFTA	2025	2025	*	AKH!G16353
AHKFTA	2026	2026	*	AKH!H16353
AHKFTA	2027	2027	*	AKH!I16353
EVFTA	2022	2022	*	EV-NK!D16371
EVFTA	2023	2023	*	EV-NK!E16371
EVFTA	2024	2024	*	EV-NK!F16371
EVFTA	2025	2025	*	EV-NK!G16371
EVFTA	2026	2026	*	EV-NK!H16371
EVFTA	2027	2027	*	EV-NK!I16371
UKVFTA	2022	2022	*	UKV!D16370
UKVFTA	2023	2023	*	UKV!E16370

FTA	Period	Year	Source value	Source
UKVFTA	2024	2024	*	UKV!F16370
UKVFTA	2025	2025	*	UKV!G16370
UKVFTA	2026	2026	*	UKV!H16370
UKVFTA	2027	2027	*	UKV!I16370
CPTPP	(I)	2021 (DERIVED)	*	CPTPP!D16355
CPTPP	(II)	2022 (DERIVED)	*	CPTPP!E16355
CPTPP	(III)	2023 (DERIVED)	*	CPTPP!F16355
CPTPP	(IV)	2024 (DERIVED)	*	CPTPP!G16355
CPTPP	(V)	2025 (DERIVED)	*	CPTPP!H16355
CPTPP	(VI)	2026 (DERIVED)	*	CPTPP!I16355
CPTPP	(VII)	2027 (DERIVED)	*	CPTPP!J16355
RCEP A	2022	2022	*	RCEPT-A!D16341
RCEP A	2023	2023	*	RCEPT-A!E16341
RCEP A	2024	2024	*	RCEPT-A!F16341
RCEP A	2025	2025	*	RCEPT-A!G16341
RCEP A	2026	2026	*	RCEPT-A!H16341
RCEP A	2027	2027	*	RCEPT-A!I16341
RCEP B	2022	2022	*	B!D16341
RCEP B	2023	2023	*	B!E16341
RCEP B	2024	2024	*	B!F16341
RCEP B	2025	2025	*	B!G16341
RCEP B	2026	2026	*	B!H16341
RCEP B	2027	2027	*	B!I16341
RCEP C	2022	2022	*	C!D16341
RCEP C	2023	2023	*	C!E16341
RCEP C	2024	2024	*	C!F16341

FTA	Period	Year	Source value	Source
RCEP C	2025	2025	*	C!G16341
RCEP C	2026	2026	*	C!H16341
RCEP C	2027	2027	*	C!I16341
RCEP D	2022	2022	*	D!D16340
RCEP D	2023	2023	*	D!E16340
RCEP D	2024	2024	*	D!F16340
RCEP D	2025	2025	*	D!G16340
RCEP D	2026	2026	*	D!H16340
RCEP D	2027	2027	*	D!I16340
RCEP E	2022	2022	*	E!D16344
RCEP E	2023	2023	*	E!E16344
RCEP E	2024	2024	*	E!F16344
RCEP E	2025	2025	*	E!G16344
RCEP E	2026	2026	*	E!H16344
RCEP E	2027	2027	*	E!I16344
RCEP F	2022	2022	*	F!D16341
RCEP F	2023	2023	*	F!E16341
RCEP F	2024	2024	*	F!F16341
RCEP F	2025	2025	*	F!G16341
RCEP F	2026	2026	*	F!H16341
RCEP F	2027	2027	*	F!I16341
VIFTA	2024	2024	*	VI!F15291
VIFTA	2025	2025	*	VI!G15291
VIFTA	2026	2026	*	VI!H15291
VIFTA	2027	2027	*	VI!I15291

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 8703.90 has 18 lines; 8703.90.14 is distinguished from its siblings by: Hearses.	8703.90.11 Go-karts; 8703.90.12 All-Terrain Vehicles (ATV); 8703.90.13 Ambulances; 8703.90.15 Prison vans; 8703.90.16 Motor-homes; 8703.90.17 Sedan	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8703.90.14. 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 điểm b.5.3 và b.5.4 khoản 2.2 Chương 98 for 8703.90.14 was checked against BT2026 (cell BT2026!N17022), 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.