Vietnam Tariff Intelligence

Detalle del SA 8702.10.72

Código SA	8702.10.72
Descripción	Motor vehicles for the transport of ten or more persons, including the driver / - With only compression-ignition internal combustion piston engine (diesel or semi-diesel): / - - Other: / - - - Other, for the transport of 30 persons or more and specially designed for use in airports: / - - - - Of a g.v.w. exceeding 24 t
Unidad	chiếc
Generado	08/11/2026 06:13:23
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/87021072/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	7.5	7,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16325
Preferencial (NMF)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N16325
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16325
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AKFTA	0(-KH, ID, MM, MY, PH)	0% (excepto KH, ID, MM, MY, PH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
CPTPP	1,2; M: 1,6	1,2% · M: 1.6%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	1,8	1,8%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1,8%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	5	5%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo F)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VJEPA	5	5%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VIFTA	5	5%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)
VCFTA	*	* no elegible	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E15633
ATIGA	2022	2022	0	AT!E15562
ATIGA	2023	2023	0	AT!F15562
ATIGA	2024	2024	0	AT!G15562
ATIGA	2025	2025	0	AT!H15562
ATIGA	2026	2026	0	AT!I15562
ATIGA	2027	2027	0	AT!J15562
AJCEP	30/12/2022 - 31/3/2023	2022	5	AJ!E15618
AJCEP	01/4/2023 - 31/3/2024	2023	5	AJ!F15618
AJCEP	01/4/2024 - 31/3/2025	2024	5	AJ!G15618
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H15618

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I15618
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J15618
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E15619
VJEPA	01/4/2023 - 31/3/2024	2023	5	VJ!F15619
VJEPA	01/4/2024 - 31/3/2025	2024	5	VJ!G15619
VJEPA	01/4/2025 - 31/3/2026	2025	5	VJ!H15619
VJEPA	01/4/2026 - 31/3/2027	2026	5	VJ!I15619
VJEPA	01/4/2027 - 31/3/2028	2027	5	VJ!J15619
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15620
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H15569
AIFTA	30/12/2022	2022	*	AI!F15576
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15576
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15576
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15576
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15576
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15576
VKFTA	2022	2022	0	VK!E15616
VKFTA	2023	2023	0	VK!F15616
VKFTA	2024	2024	0	VK!G15616
VKFTA	2025	2025	0	VK!H15616
VKFTA	2026	2026	0	VK!I15616
VKFTA	2027	2027	0	VK!J15616
VCFTA	2022	2022	*	VC!D15678
VCFTA	2023	2023	*	VC!E15678
VCFTA	2024	2024	*	VC!F15678
VCFTA	2025	2025	*	VC!G15678

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	*	VC!H15678
VCFTA	2027	2027	*	VC!I15678
VN-EAEU	2022	2022	1,4	EAV!D15652
VN-EAEU	2023	2023	0,9	EAV!E15652
VN-EAEU	2024	2024	0,5	EAV!F15652
VN-EAEU	2025	2025	0	EAV!G15652
VN-EAEU	2026	2026	0	EAV!H15652
VN-EAEU	2027	2027	0	EAV!I15652
AHKFTA	2022	2022	*	AKH!D15655
AHKFTA	2023	2023	*	AKH!E15655
AHKFTA	2024	2024	*	AKH!F15655
AHKFTA	2025	2025	*	AKH!G15655
AHKFTA	2026	2026	*	AKH!H15655
AHKFTA	2027	2027	*	AKH!I15655
EVFTA	2022	2022	3,6	EV-NK!D15661
EVFTA	2023	2023	3,1	EV-NK!E15661
EVFTA	2024	2024	2,7	EV-NK!F15661
EVFTA	2025	2025	2,2	EV-NK!G15661
EVFTA	2026	2026	1,8	EV-NK!H15661
EVFTA	2027	2027	1,3	EV-NK!I15661
UKVFTA	2022	2022	3,6	UKV!D15660
UKVFTA	2023	2023	3,1	UKV!E15660
UKVFTA	2024	2024	2,7	UKV!F15660
UKVFTA	2025	2025	2,2	UKV!G15660
UKVFTA	2026	2026	1,8	UKV!H15660
UKVFTA	2027	2027	1,3	UKV!I15660

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	3,3	CPTPP!D15649
CPTPP	(II)	2022 (DERIVED)	2,9	CPTPP!E15649
CPTPP	(III)	2023 (DERIVED)	2,5	CPTPP!F15649
CPTPP	(IV)	2024 (DERIVED)	2	CPTPP!G15649
CPTPP	(V)	2025 (DERIVED)	1,6	CPTPP!H15649
CPTPP	(VI)	2026 (DERIVED)	1,2	CPTPP!I15649
CPTPP	(VII)	2027 (DERIVED)	0,8	CPTPP!J15649
RCEP A	2022	2022	5	RCEPT-A!D15643
RCEP A	2023	2023	5	RCEPT-A!E15643
RCEP A	2024	2024	5	RCEPT-A!F15643
RCEP A	2025	2025	5	RCEPT-A!G15643
RCEP A	2026	2026	5	RCEPT-A!H15643
RCEP A	2027	2027	5	RCEPT-A!I15643
RCEP B	2022	2022	5	B!D15643
RCEP B	2023	2023	5	B!E15643
RCEP B	2024	2024	5	B!F15643
RCEP B	2025	2025	5	B!G15643
RCEP B	2026	2026	5	B!H15643
RCEP B	2027	2027	5	B!I15643
RCEP C	2022	2022	5	C!D15643
RCEP C	2023	2023	5	C!E15643
RCEP C	2024	2024	5	C!F15643
RCEP C	2025	2025	5	C!G15643
RCEP C	2026	2026	5	C!H15643
RCEP C	2027	2027	5	C!I15643
RCEP D	2022	2022	5	D!D15642

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	5	D!E15642
RCEP D	2024	2024	5	D!F15642
RCEP D	2025	2025	5	D!G15642
RCEP D	2026	2026	5	D!H15642
RCEP D	2027	2027	5	D!I15642
RCEP E	2022	2022	5	E!D15646
RCEP E	2023	2023	5	E!E15646
RCEP E	2024	2024	5	E!F15646
RCEP E	2025	2025	5	E!G15646
RCEP E	2026	2026	5	E!H15646
RCEP E	2027	2027	5	E!I15646
RCEP F	2022	2022	5	F!D15643
RCEP F	2023	2023	5	F!E15643
RCEP F	2024	2024	5	F!F15643
RCEP F	2025	2025	5	F!G15643
RCEP F	2026	2026	5	F!H15643
RCEP F	2027	2027	5	F!I15643
VIFTA	2024	2024	5	VI!F14594
VIFTA	2025	2025	5	VI!G14594
VIFTA	2026	2026	5	VI!H14594
VIFTA	2027	2027	5	VI!I14594

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "1,2; M: 1,6" has a general 1,2% and an "M:" 1.6% 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.	No verificado – requiere comprobación
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "1,2; M: 1,6", the FTA schedule for period (VI) shows "1,2".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	No verificado – requiere comprobación
FTA-013	YELLOW	FTA rate not lower than MFN	AANZFTA 5%, ACFTA 5%, AJCEP 5%, RCEP (Anexo A) 5%, RCEP (Anexo B) 5%, RCEP (Anexo C) 5%, RCEP (Anexo D) 5%, RCEP (Anexo E) 5%, RCEP (Anexo F) 5%, VJEPA 5%, VIFTA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	No verificado – requiere comprobación

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8702.10 has 14 lines; 8702.10.72 is distinguished from its siblings by: Of a g.v.w. exceeding 24 t.	8702.10.10 Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans); 8702.10.41 Of a g.v.w. of at least 6 t but not exceeding 18 t; 8702.10.42 Of a g.v.w. exceeding 24 t; 8702.10.49 Other; 8702.10.50 Other; 8702.10.60 Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8702.10.72. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 8702.10.72 was checked against BT2026 (cell BT2026!N16325), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
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)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.