Vietnam Tariff Intelligence

Detalle del SA 8702.10.91

Código SA	8702.10.91
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: / - - - - Of a g.v.w. exceeding 24 t
Unidad	chiếc
Generado	04/11/2026 19:58:52
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/87021091/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	105	105%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16332
Preferencial (NMF)	70	70%	26/2023/NĐ-CP	2023-07-15	BT2026!N16332
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL2		BT2026!Q16332
Impuesto especial al consumo	ĐB	Impuesto especial – ver tabla	66/2025/QH15	2025-06-14	BT2026!CG16332
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

ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/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
EVFTA	25,4	25,4%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	25,4	25,4%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	28; M: 35	28% · M: 35%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AANZFTA	50	50%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	50	50%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	50	50%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Anexo A)	70	70%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	70	70%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	70	70%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	70	70%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	70	70%	Arancel consolidado BT2026	2026	VK	125/2022/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 (*)
AJCEP	*	* no elegible	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	No elegible (*)
AKFTA	*	* no elegible	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	No elegible (*)
RCEP (Anexo D)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
RCEP (Anexo E)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
VCFTA	*	* no elegible	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	No elegible (*)
VJEPA	*	* no elegible	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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)		50	AC!E15640
ATIGA	2022	2022	0	AT!E15569
ATIGA	2023	2023	0	AT!F15569
ATIGA	2024	2024	0	AT!G15569
ATIGA	2025	2025	0	AT!H15569
ATIGA	2026	2026	0	AT!I15569
ATIGA	2027	2027	0	AT!J15569
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E15625
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F15625
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G15625
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H15625

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I15625
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J15625
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E15626
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F15626
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G15626
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H15626
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I15626
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J15626
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F15627
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AANZ!H15576
AIFTA	30/12/2022	2022	*	AI!F15583
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15583
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15583
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15583
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15583
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15583
VKFTA	2022	2022	70	VK!E15623
VKFTA	2023	2023	70	VK!F15623
VKFTA	2024	2024	70	VK!G15623
VKFTA	2025	2025	70	VK!H15623
VKFTA	2026	2026	70	VK!I15623
VKFTA	2027	2027	70	VK!J15623
VCFTA	2022	2022	*	VC!D15685
VCFTA	2023	2023	*	VC!E15685
VCFTA	2024	2024	*	VC!F15685
VCFTA	2025	2025	*	VC!G15685

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	*	VC!H15685
VCFTA	2027	2027	*	VC!I15685
VN-EAEU	2022	2022	19,1	EAV!D15659
VN-EAEU	2023	2023	12,7	EAV!E15659
VN-EAEU	2024	2024	6,4	EAV!F15659
VN-EAEU	2025	2025	0	EAV!G15659
VN-EAEU	2026	2026	0	EAV!H15659
VN-EAEU	2027	2027	0	EAV!I15659
AHKFTA	2022	2022	*	AKH!D15662
AHKFTA	2023	2023	*	AKH!E15662
AHKFTA	2024	2024	*	AKH!F15662
AHKFTA	2025	2025	*	AKH!G15662
AHKFTA	2026	2026	*	AKH!H15662
AHKFTA	2027	2027	*	AKH!I15662
EVFTA	2022	2022	50,9	EV-NK!D15668
EVFTA	2023	2023	44,5	EV-NK!E15668
EVFTA	2024	2024	38,1	EV-NK!F15668
EVFTA	2025	2025	31,8	EV-NK!G15668
EVFTA	2026	2026	25,4	EV-NK!H15668
EVFTA	2027	2027	19	EV-NK!I15668
UKVFTA	2022	2022	50,9	UKV!D15667
UKVFTA	2023	2023	44,5	UKV!E15667
UKVFTA	2024	2024	38,1	UKV!F15667
UKVFTA	2025	2025	31,8	UKV!G15667
UKVFTA	2026	2026	25,4	UKV!H15667
UKVFTA	2027	2027	19	UKV!I15667

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	63	CPTPP!D15656
CPTPP	(II)	2022 (DERIVED)	56	CPTPP!E15656
CPTPP	(III)	2023 (DERIVED)	49	CPTPP!F15656
CPTPP	(IV)	2024 (DERIVED)	42	CPTPP!G15656
CPTPP	(V)	2025 (DERIVED)	35	CPTPP!H15656
CPTPP	(VI)	2026 (DERIVED)	28	CPTPP!I15656
CPTPP	(VII)	2027 (DERIVED)	21	CPTPP!J15656
RCEP A	2022	2022	70	RCEPT-A!D15650
RCEP A	2023	2023	70	RCEPT-A!E15650
RCEP A	2024	2024	70	RCEPT-A!F15650
RCEP A	2025	2025	70	RCEPT-A!G15650
RCEP A	2026	2026	70	RCEPT-A!H15650
RCEP A	2027	2027	70	RCEPT-A!I15650
RCEP B	2022	2022	70	B!D15650
RCEP B	2023	2023	70	B!E15650
RCEP B	2024	2024	70	B!F15650
RCEP B	2025	2025	70	B!G15650
RCEP B	2026	2026	70	B!H15650
RCEP B	2027	2027	70	B!I15650
RCEP C	2022	2022	70	C!D15650
RCEP C	2023	2023	70	C!E15650
RCEP C	2024	2024	70	C!F15650
RCEP C	2025	2025	70	C!G15650
RCEP C	2026	2026	70	C!H15650
RCEP C	2027	2027	70	C!I15650
RCEP D	2022	2022	*	D!D15649

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	*	D!E15649
RCEP D	2024	2024	*	D!F15649
RCEP D	2025	2025	*	D!G15649
RCEP D	2026	2026	*	D!H15649
RCEP D	2027	2027	*	D!I15649
RCEP E	2022	2022	*	E!D15653
RCEP E	2023	2023	*	E!E15653
RCEP E	2024	2024	*	E!F15653
RCEP E	2025	2025	*	E!G15653
RCEP E	2026	2026	*	E!H15653
RCEP E	2027	2027	*	E!I15653
RCEP F	2022	2022	70	F!D15650
RCEP F	2023	2023	70	F!E15650
RCEP F	2024	2024	70	F!F15650
RCEP F	2025	2025	70	F!G15650
RCEP F	2026	2026	70	F!H15650
RCEP F	2027	2027	70	F!I15650
VIFTA	2024	2024	63,3	VI!F14601
VIFTA	2025	2025	56.7	VI!G14601
VIFTA	2026	2026	50	VI!H14601
VIFTA	2027	2027	50	VI!I14601

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 "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.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Anexo A) 70%, RCEP (Anexo B) 70%, RCEP (Anexo C) 70%, RCEP (Anexo 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.	No verificado – requiere comprobación

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8702.10 has 14 lines; 8702.10.91 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 "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).	No verificado – requiere comprobación
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).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8702.10.91. 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 70% for 8702.10.91 was checked against BT2026 (cell BT2026!N16332), 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.