Vietnam Tariff Intelligence

# Detalle del SA 8703.21.31

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|---|---|
| **Código SA** | 8703.21.31 |
| **Descripción** | 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: / - - - - - Three-wheeled vehicles |
| **Unidad** | chiếc |
| **Generado** | 11/11/2026 11:43:27 |
| **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/87032131/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 150% thuế MFN | 150 % del NMF | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K16447 |
| Preferencial (NMF) | 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!N16447 |
| IVA | 10/8 | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL2 | | BT2026!Q16447 |
| Impuesto especial al consumo | ĐB | Impuesto especial – ver tabla | 66/2025/QH15 | 2025-06-14 | BT2026!CG16447 |
| 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 |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/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 |
| AANZFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | No elegible (*) |
| ACFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | No elegible (*) |
| 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 (*) |
| ATIGA | * | * no elegible | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | No elegible (*) |
| CPTPP | * | * no elegible | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | No elegible (*) |
| EVFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo A) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo B) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo C) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo D) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |

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|---|---|---|---|---|---|---|---|
| RCEP (Anexo E) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo F) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| UKVFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/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 (*) |
| VKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | No elegible (*) |
| VN-EAEU | * | * no elegible | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | No elegible (*) |
| VIFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/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) | | * | AC!E15756 |
| ATIGA | 2022 | 2022 | * | AT!E15685 |
| ATIGA | 2023 | 2023 | * | AT!F15685 |
| ATIGA | 2024 | 2024 | * | AT!G15685 |
| ATIGA | 2025 | 2025 | * | AT!H15685 |
| ATIGA | 2026 | 2026 | * | AT!I15685 |
| ATIGA | 2027 | 2027 | * | AT!J15685 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E15741 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F15741 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G15741 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H15741 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I15741 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J15741 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E15742 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F15742 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G15742 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H15742 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I15742 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J15742 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F15743 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AANZ!H15692 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F15699 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G15699 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H15699 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I15699 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J15699 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K15699 |
| VKFTA | 2022 | 2022 | * | VK!E15739 |
| VKFTA | 2023 | 2023 | * | VK!F15739 |
| VKFTA | 2024 | 2024 | * | VK!G15739 |
| VKFTA | 2025 | 2025 | * | VK!H15739 |
| VKFTA | 2026 | 2026 | * | VK!I15739 |
| VKFTA | 2027 | 2027 | * | VK!J15739 |
| VCFTA | 2022 | 2022 | * | VC!D15801 |
| VCFTA | 2023 | 2023 | * | VC!E15801 |
| VCFTA | 2024 | 2024 | * | VC!F15801 |
| VCFTA | 2025 | 2025 | * | VC!G15801 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | * | VC!H15801 |
| VCFTA | 2027 | 2027 | * | VC!I15801 |
| VN-EAEU | 2022 | 2022 | * | EAV!D15775 |
| VN-EAEU | 2023 | 2023 | * | EAV!E15775 |
| VN-EAEU | 2024 | 2024 | * | EAV!F15775 |
| VN-EAEU | 2025 | 2025 | * | EAV!G15775 |
| VN-EAEU | 2026 | 2026 | * | EAV!H15775 |
| VN-EAEU | 2027 | 2027 | * | EAV!I15775 |
| AHKFTA | 2022 | 2022 | * | AKH!D15778 |
| AHKFTA | 2023 | 2023 | * | AKH!E15778 |
| AHKFTA | 2024 | 2024 | * | AKH!F15778 |
| AHKFTA | 2025 | 2025 | * | AKH!G15778 |
| AHKFTA | 2026 | 2026 | * | AKH!H15778 |
| AHKFTA | 2027 | 2027 | * | AKH!I15778 |
| EVFTA | 2022 | 2022 | * | EV-NK!D15784 |
| EVFTA | 2023 | 2023 | * | EV-NK!E15784 |
| EVFTA | 2024 | 2024 | * | EV-NK!F15784 |
| EVFTA | 2025 | 2025 | * | EV-NK!G15784 |
| EVFTA | 2026 | 2026 | * | EV-NK!H15784 |
| EVFTA | 2027 | 2027 | * | EV-NK!I15784 |
| UKVFTA | 2022 | 2022 | * | UKV!D15783 |
| UKVFTA | 2023 | 2023 | * | UKV!E15783 |
| UKVFTA | 2024 | 2024 | * | UKV!F15783 |
| UKVFTA | 2025 | 2025 | * | UKV!G15783 |
| UKVFTA | 2026 | 2026 | * | UKV!H15783 |
| UKVFTA | 2027 | 2027 | * | UKV!I15783 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | * | CPTPP!D15772 |
| CPTPP | (II) | 2022 (DERIVED) | * | CPTPP!E15772 |
| CPTPP | (III) | 2023 (DERIVED) | * | CPTPP!F15772 |
| CPTPP | (IV) | 2024 (DERIVED) | * | CPTPP!G15772 |
| CPTPP | (V) | 2025 (DERIVED) | * | CPTPP!H15772 |
| CPTPP | (VI) | 2026 (DERIVED) | * | CPTPP!I15772 |
| CPTPP | (VII) | 2027 (DERIVED) | * | CPTPP!J15772 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D15766 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E15766 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F15766 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G15766 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H15766 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I15766 |
| RCEP B | 2022 | 2022 | * | B!D15766 |
| RCEP B | 2023 | 2023 | * | B!E15766 |
| RCEP B | 2024 | 2024 | * | B!F15766 |
| RCEP B | 2025 | 2025 | * | B!G15766 |
| RCEP B | 2026 | 2026 | * | B!H15766 |
| RCEP B | 2027 | 2027 | * | B!I15766 |
| RCEP C | 2022 | 2022 | * | C!D15766 |
| RCEP C | 2023 | 2023 | * | C!E15766 |
| RCEP C | 2024 | 2024 | * | C!F15766 |
| RCEP C | 2025 | 2025 | * | C!G15766 |
| RCEP C | 2026 | 2026 | * | C!H15766 |
| RCEP C | 2027 | 2027 | * | C!I15766 |
| RCEP D | 2022 | 2022 | * | D!D15765 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E15765 |
| RCEP D | 2024 | 2024 | * | D!F15765 |
| RCEP D | 2025 | 2025 | * | D!G15765 |
| RCEP D | 2026 | 2026 | * | D!H15765 |
| RCEP D | 2027 | 2027 | * | D!I15765 |
| RCEP E | 2022 | 2022 | * | E!D15769 |
| RCEP E | 2023 | 2023 | * | E!E15769 |
| RCEP E | 2024 | 2024 | * | E!F15769 |
| RCEP E | 2025 | 2025 | * | E!G15769 |
| RCEP E | 2026 | 2026 | * | E!H15769 |
| RCEP E | 2027 | 2027 | * | E!I15769 |
| RCEP F | 2022 | 2022 | * | F!D15766 |
| RCEP F | 2023 | 2023 | * | F!E15766 |
| RCEP F | 2024 | 2024 | * | F!F15766 |
| RCEP F | 2025 | 2025 | * | F!G15766 |
| RCEP F | 2026 | 2026 | * | F!H15766 |
| RCEP F | 2027 | 2027 | * | F!I15766 |
| VIFTA | 2024 | 2024 | * | VI!F14716 |
| VIFTA | 2025 | 2025 | * | VI!G14716 |
| VIFTA | 2026 | 2026 | * | VI!H14716 |
| VIFTA | 2027 | 2027 | * | VI!I14716 |

## 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 |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8703.21 has 18 lines; 8703.21.31 is distinguished from its siblings by: Three-wheeled vehicles. | 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. | No verificado – requiere comprobación |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 8703.21.31 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8703.21.31 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | 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 8703.21.31. 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 Theo hướng dẫn tại khoản 1.1 Chương 98 for 8703.21.31 was checked against BT2026 (cell BT2026!N16447), 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. | 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.