Vietnam Tariff Intelligence

Detalle del SA 8703.40.12

Código SA	8703.40.12
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 both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power: / - - Completely Knocked Down: / - - - All-Terrain Vehicles (ATV)
Unidad	chiếc
Generado	07/11/2026 21:49:21
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/87034012/

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!K16663
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!N16663
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL2		BT2026!Q16663
Impuesto especial al consumo	ĐB	Impuesto especial – ver tabla	66/2025/QH15	2025-06-14	BT2026!CG16663
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 (*)

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!E15972
ATIGA	2022	2022	*	AT!E15901
ATIGA	2023	2023	*	AT!F15901
ATIGA	2024	2024	*	AT!G15901
ATIGA	2025	2025	*	AT!H15901
ATIGA	2026	2026	*	AT!I15901
ATIGA	2027	2027	*	AT!J15901
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E15957
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F15957
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G15957
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H15957

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I15957
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J15957
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E15958
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F15958
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G15958
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H15958
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I15958
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J15958
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F15959
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H15918
AIFTA	30/12/2022	2022	*	AI!F15915
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15915
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15915
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15915
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15915
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15915
VKFTA	2022	2022	*	VK!E15955
VKFTA	2023	2023	*	VK!F15955
VKFTA	2024	2024	*	VK!G15955
VKFTA	2025	2025	*	VK!H15955
VKFTA	2026	2026	*	VK!I15955
VKFTA	2027	2027	*	VK!J15955
VCFTA	2022	2022	*	VC!D16017
VCFTA	2023	2023	*	VC!E16017
VCFTA	2024	2024	*	VC!F16017
VCFTA	2025	2025	*	VC!G16017

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	*	VC!H16017
VCFTA	2027	2027	*	VC!I16017
VN-EAEU	2022	2022	*	EAV!D15991
VN-EAEU	2023	2023	*	EAV!E15991
VN-EAEU	2024	2024	*	EAV!F15991
VN-EAEU	2025	2025	*	EAV!G15991
VN-EAEU	2026	2026	*	EAV!H15991
VN-EAEU	2027	2027	*	EAV!I15991
AHKFTA	2022	2022	*	AKH!D15994
AHKFTA	2023	2023	*	AKH!E15994
AHKFTA	2024	2024	*	AKH!F15994
AHKFTA	2025	2025	*	AKH!G15994
AHKFTA	2026	2026	*	AKH!H15994
AHKFTA	2027	2027	*	AKH!I15994
EVFTA	2022	2022	*	EV-NK!D16000
EVFTA	2023	2023	*	EV-NK!E16000
EVFTA	2024	2024	*	EV-NK!F16000
EVFTA	2025	2025	*	EV-NK!G16000
EVFTA	2026	2026	*	EV-NK!H16000
EVFTA	2027	2027	*	EV-NK!I16000
UKVFTA	2022	2022	*	UKV!D15999
UKVFTA	2023	2023	*	UKV!E15999
UKVFTA	2024	2024	*	UKV!F15999
UKVFTA	2025	2025	*	UKV!G15999
UKVFTA	2026	2026	*	UKV!H15999
UKVFTA	2027	2027	*	UKV!I15999

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	*	CPTPP!D15992
CPTPP	(II)	2022 (DERIVED)	*	CPTPP!E15992
CPTPP	(III)	2023 (DERIVED)	*	CPTPP!F15992
CPTPP	(IV)	2024 (DERIVED)	*	CPTPP!G15992
CPTPP	(V)	2025 (DERIVED)	*	CPTPP!H15992
CPTPP	(VI)	2026 (DERIVED)	*	CPTPP!I15992
CPTPP	(VII)	2027 (DERIVED)	*	CPTPP!J15992
RCEP A	2022	2022	*	RCEPT-A!D15982
RCEP A	2023	2023	*	RCEPT-A!E15982
RCEP A	2024	2024	*	RCEPT-A!F15982
RCEP A	2025	2025	*	RCEPT-A!G15982
RCEP A	2026	2026	*	RCEPT-A!H15982
RCEP A	2027	2027	*	RCEPT-A!I15982
RCEP B	2022	2022	*	B!D15982
RCEP B	2023	2023	*	B!E15982
RCEP B	2024	2024	*	B!F15982
RCEP B	2025	2025	*	B!G15982
RCEP B	2026	2026	*	B!H15982
RCEP B	2027	2027	*	B!I15982
RCEP C	2022	2022	*	C!D15982
RCEP C	2023	2023	*	C!E15982
RCEP C	2024	2024	*	C!F15982
RCEP C	2025	2025	*	C!G15982
RCEP C	2026	2026	*	C!H15982
RCEP C	2027	2027	*	C!I15982
RCEP D	2022	2022	*	D!D15981

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	*	D!E15981
RCEP D	2024	2024	*	D!F15981
RCEP D	2025	2025	*	D!G15981
RCEP D	2026	2026	*	D!H15981
RCEP D	2027	2027	*	D!I15981
RCEP E	2022	2022	*	E!D15985
RCEP E	2023	2023	*	E!E15985
RCEP E	2024	2024	*	E!F15985
RCEP E	2025	2025	*	E!G15985
RCEP E	2026	2026	*	E!H15985
RCEP E	2027	2027	*	E!I15985
RCEP F	2022	2022	*	F!D15982
RCEP F	2023	2023	*	F!E15982
RCEP F	2024	2024	*	F!F15982
RCEP F	2025	2025	*	F!G15982
RCEP F	2026	2026	*	F!H15982
RCEP F	2027	2027	*	F!I15982
VIFTA	2024	2024	*	VI!F14932
VIFTA	2025	2025	*	VI!G14932
VIFTA	2026	2026	*	VI!H14932
VIFTA	2027	2027	*	VI!I14932

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 8703.40 has 68 lines; 8703.40.12 is distinguished from its siblings by: All-Terrain Vehicles (ATV).	8703.40.11 Go-karts; 8703.40.13 Ambulances; 8703.40.14 Hearses; 8703.40.15 Prison vans; 8703.40.16 Of a cylinder capacity not exceeding 2,000 cc; 8703.40.17 Of a cylinder capacity exceeding 2,000 cc	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 8703.40.12. 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 8703.40.12 was checked against BT2026 (cell BT2026!N16663), 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.