Vietnam Tariff Intelligence

# Detalle del SA 8703.40.45

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|---|---|
| **Código SA** | 8703.40.45 |
| **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: / - - Other: / - - - Hearses: / - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc |
| **Unidad** | chiếc |
| **Generado** | 09/11/2026 00:09:18 |
| **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/87034045/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K16698 |
| Preferencial (NMF) | 20 | 20% | 73/2025/NĐ-CP | 2025-03-31 | BT2026!N16698 |
| IVA | 10/8 | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL2 | | BT2026!Q16698 |
| Impuesto especial al consumo | ĐB | Impuesto especial – ver tabla | 66/2025/QH15 | 2025-06-14 | BT2026!CG16698 |
| 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 |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/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 | 5,4 | 5,4% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 5,4 | 5,4% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 8 | 8% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/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 |
| ACFTA | 28 | 28% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| VKFTA | 39 | 39% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/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 |
| 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 (*) |
| 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 (*) |
| 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) | | 28 | AC!E16007 |
| ATIGA | 2022 | 2022 | 0 | AT!E15936 |
| ATIGA | 2023 | 2023 | 0 | AT!F15936 |
| ATIGA | 2024 | 2024 | 0 | AT!G15936 |
| ATIGA | 2025 | 2025 | 0 | AT!H15936 |
| ATIGA | 2026 | 2026 | 0 | AT!I15936 |
| ATIGA | 2027 | 2027 | 0 | AT!J15936 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E15992 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F15992 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G15992 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H15992 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I15992 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J15992 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E15993 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F15993 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G15993 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H15993 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I15993 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J15993 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F15994 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15953 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F15950 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G15950 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H15950 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I15950 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J15950 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K15950 |
| VKFTA | 2022 | 2022 | 39 | VK!E15990 |
| VKFTA | 2023 | 2023 | 39 | VK!F15990 |
| VKFTA | 2024 | 2024 | 39 | VK!G15990 |
| VKFTA | 2025 | 2025 | 39 | VK!H15990 |
| VKFTA | 2026 | 2026 | 39 | VK!I15990 |
| VKFTA | 2027 | 2027 | 39 | VK!J15990 |
| VCFTA | 2022 | 2022 | 10 | VC!D16052 |
| VCFTA | 2023 | 2023 | 10 | VC!E16052 |
| VCFTA | 2024 | 2024 | 8 | VC!F16052 |
| VCFTA | 2025 | 2025 | 8 | VC!G16052 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 8 | VC!H16052 |
| VCFTA | 2027 | 2027 | 8 | VC!I16052 |
| VN-EAEU | 2022 | 2022 | 4,1 | EAV!D16026 |
| VN-EAEU | 2023 | 2023 | 2,7 | EAV!E16026 |
| VN-EAEU | 2024 | 2024 | 1,4 | EAV!F16026 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G16026 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H16026 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I16026 |
| AHKFTA | 2022 | 2022 | * | AKH!D16029 |
| AHKFTA | 2023 | 2023 | * | AKH!E16029 |
| AHKFTA | 2024 | 2024 | * | AKH!F16029 |
| AHKFTA | 2025 | 2025 | * | AKH!G16029 |
| AHKFTA | 2026 | 2026 | * | AKH!H16029 |
| AHKFTA | 2027 | 2027 | * | AKH!I16029 |
| EVFTA | 2022 | 2022 | 10,9 | EV-NK!D16037 |
| EVFTA | 2023 | 2023 | 9,5 | EV-NK!E16037 |
| EVFTA | 2024 | 2024 | 8,1 | EV-NK!F16037 |
| EVFTA | 2025 | 2025 | 6,8 | EV-NK!G16037 |
| EVFTA | 2026 | 2026 | 5,4 | EV-NK!H16037 |
| EVFTA | 2027 | 2027 | 4 | EV-NK!I16037 |
| UKVFTA | 2022 | 2022 | 10,9 | UKV!D16036 |
| UKVFTA | 2023 | 2023 | 9,5 | UKV!E16036 |
| UKVFTA | 2024 | 2024 | 8,1 | UKV!F16036 |
| UKVFTA | 2025 | 2025 | 6,8 | UKV!G16036 |
| UKVFTA | 2026 | 2026 | 5,4 | UKV!H16036 |
| UKVFTA | 2027 | 2027 | 4 | UKV!I16036 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 5 | CPTPP!D16027 |
| CPTPP | (II) | 2022 (DERIVED) | 3,7 | CPTPP!E16027 |
| CPTPP | (III) | 2023 (DERIVED) | 2,5 | CPTPP!F16027 |
| CPTPP | (IV) | 2024 (DERIVED) | 1,2 | CPTPP!G16027 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H16027 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I16027 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J16027 |
| RCEP A | 2022 | 2022 | 70 | RCEPT-A!D16017 |
| RCEP A | 2023 | 2023 | 70 | RCEPT-A!E16017 |
| RCEP A | 2024 | 2024 | 70 | RCEPT-A!F16017 |
| RCEP A | 2025 | 2025 | 70 | RCEPT-A!G16017 |
| RCEP A | 2026 | 2026 | 70 | RCEPT-A!H16017 |
| RCEP A | 2027 | 2027 | 70 | RCEPT-A!I16017 |
| RCEP B | 2022 | 2022 | 70 | B!D16017 |
| RCEP B | 2023 | 2023 | 70 | B!E16017 |
| RCEP B | 2024 | 2024 | 70 | B!F16017 |
| RCEP B | 2025 | 2025 | 70 | B!G16017 |
| RCEP B | 2026 | 2026 | 70 | B!H16017 |
| RCEP B | 2027 | 2027 | 70 | B!I16017 |
| RCEP C | 2022 | 2022 | 70 | C!D16017 |
| RCEP C | 2023 | 2023 | 70 | C!E16017 |
| RCEP C | 2024 | 2024 | 70 | C!F16017 |
| RCEP C | 2025 | 2025 | 70 | C!G16017 |
| RCEP C | 2026 | 2026 | 70 | C!H16017 |
| RCEP C | 2027 | 2027 | 70 | C!I16017 |
| RCEP D | 2022 | 2022 | * | D!D16016 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E16016 |
| RCEP D | 2024 | 2024 | * | D!F16016 |
| RCEP D | 2025 | 2025 | * | D!G16016 |
| RCEP D | 2026 | 2026 | * | D!H16016 |
| RCEP D | 2027 | 2027 | * | D!I16016 |
| RCEP E | 2022 | 2022 | * | E!D16020 |
| RCEP E | 2023 | 2023 | * | E!E16020 |
| RCEP E | 2024 | 2024 | * | E!F16020 |
| RCEP E | 2025 | 2025 | * | E!G16020 |
| RCEP E | 2026 | 2026 | * | E!H16020 |
| RCEP E | 2027 | 2027 | * | E!I16020 |
| RCEP F | 2022 | 2022 | 70 | F!D16017 |
| RCEP F | 2023 | 2023 | 70 | F!E16017 |
| RCEP F | 2024 | 2024 | 70 | F!F16017 |
| RCEP F | 2025 | 2025 | 70 | F!G16017 |
| RCEP F | 2026 | 2026 | 70 | F!H16017 |
| RCEP F | 2027 | 2027 | 70 | F!I16017 |
| VIFTA | 2024 | 2024 | * | VI!F14967 |
| VIFTA | 2025 | 2025 | * | VI!G14967 |
| VIFTA | 2026 | 2026 | * | VI!H14967 |
| VIFTA | 2027 | 2027 | * | VI!I14967 |

## Asesoría y advertencias

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

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|---|---|---|---|---|---|---|---|
| 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-013 | YELLOW | FTA rate not lower than MFN | ACFTA 28%, VKFTA 39%, RCEP (Anexo A) 70%, RCEP (Anexo B) 70%, RCEP (Anexo C) 70%, RCEP (Anexo F) 70%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20% | | 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 8703.40 has 68 lines; 8703.40.45 is distinguished from its siblings by: Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc. | 8703.40.11 Go-karts; 8703.40.12 All-Terrain Vehicles (ATV); 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 | 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 |

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|---|---|---|---|---|---|---|---|
| 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 8703.40.45. 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 20% for 8703.40.45 was checked against BT2026 (cell BT2026!N16698), 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.