Vietnam Tariff Intelligence

Detalle del SA 8703.90.15

Código SA	8703.90.15
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: / - - Completely Knocked Down: / - - - Prison vans
Unidad	chiếc
Generado	07/11/2026 13:05:04
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/87039015/

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!K17023
Preferencial (NMF)	Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98	Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98	73/2025/NĐ-CP	2025-03-31	BT2026!N17023
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL2		BT2026!Q17023
Impuesto especial al consumo	ĐB	Impuesto especial – ver tabla	66/2025/QH15	2025-06-14	BT2026!CG17023
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
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 (*)

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
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!E16332
ATIGA	2022	2022	*	AT!E16261

FTA	Periodo	Año	Valor de origen	Fuente
ATIGA	2023	2023	*	AT!F16261
ATIGA	2024	2024	*	AT!G16261
ATIGA	2025	2025	*	AT!H16261
ATIGA	2026	2026	*	AT!I16261
ATIGA	2027	2027	*	AT!J16261
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16317
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16317
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16317
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16317
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16317
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16317
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16318
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16318
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16318
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16318
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16318
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16318
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16319
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H16278
AIFTA	30/12/2022	2022	*	AI!F16275
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16275
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16275
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16275
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16275
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16275
VKFTA	2022	2022	*	VK!E16315

FTA	Periodo	Año	Valor de origen	Fuente
VKFTA	2023	2023	*	VK!F16315
VKFTA	2024	2024	*	VK!G16315
VKFTA	2025	2025	*	VK!H16315
VKFTA	2026	2026	*	VK!I16315
VKFTA	2027	2027	*	VK!J16315
VCFTA	2022	2022	*	VC!D16377
VCFTA	2023	2023	*	VC!E16377
VCFTA	2024	2024	*	VC!F16377
VCFTA	2025	2025	*	VC!G16377
VCFTA	2026	2026	*	VC!H16377
VCFTA	2027	2027	*	VC!I16377
VN-EAEU	2022	2022	*	EAV!D16351
VN-EAEU	2023	2023	*	EAV!E16351
VN-EAEU	2024	2024	*	EAV!F16351
VN-EAEU	2025	2025	*	EAV!G16351
VN-EAEU	2026	2026	*	EAV!H16351
VN-EAEU	2027	2027	*	EAV!I16351
AHKFTA	2022	2022	*	AKH!D16354
AHKFTA	2023	2023	*	AKH!E16354
AHKFTA	2024	2024	*	AKH!F16354
AHKFTA	2025	2025	*	AKH!G16354
AHKFTA	2026	2026	*	AKH!H16354
AHKFTA	2027	2027	*	AKH!I16354
EVFTA	2022	2022	*	EV-NK!D16372
EVFTA	2023	2023	*	EV-NK!E16372
EVFTA	2024	2024	*	EV-NK!F16372

FTA	Periodo	Año	Valor de origen	Fuente
EVFTA	2025	2025	*	EV-NK!G16372
EVFTA	2026	2026	*	EV-NK!H16372
EVFTA	2027	2027	*	EV-NK!I16372
UKVFTA	2022	2022	*	UKV!D16371
UKVFTA	2023	2023	*	UKV!E16371
UKVFTA	2024	2024	*	UKV!F16371
UKVFTA	2025	2025	*	UKV!G16371
UKVFTA	2026	2026	*	UKV!H16371
UKVFTA	2027	2027	*	UKV!I16371
CPTPP	(I)	2021 (DERIVED)	*	CPTPP!D16356
CPTPP	(II)	2022 (DERIVED)	*	CPTPP!E16356
CPTPP	(III)	2023 (DERIVED)	*	CPTPP!F16356
CPTPP	(IV)	2024 (DERIVED)	*	CPTPP!G16356
CPTPP	(V)	2025 (DERIVED)	*	CPTPP!H16356
CPTPP	(VI)	2026 (DERIVED)	*	CPTPP!I16356
CPTPP	(VII)	2027 (DERIVED)	*	CPTPP!J16356
RCEP A	2022	2022	*	RCEPT-A!D16342
RCEP A	2023	2023	*	RCEPT-A!E16342
RCEP A	2024	2024	*	RCEPT-A!F16342
RCEP A	2025	2025	*	RCEPT-A!G16342
RCEP A	2026	2026	*	RCEPT-A!H16342
RCEP A	2027	2027	*	RCEPT-A!I16342
RCEP B	2022	2022	*	B!D16342
RCEP B	2023	2023	*	B!E16342
RCEP B	2024	2024	*	B!F16342
RCEP B	2025	2025	*	B!G16342

FTA	Periodo	Año	Valor de origen	Fuente
RCEP B	2026	2026	*	B!H16342
RCEP B	2027	2027	*	B!I16342
RCEP C	2022	2022	*	C!D16342
RCEP C	2023	2023	*	C!E16342
RCEP C	2024	2024	*	C!F16342
RCEP C	2025	2025	*	C!G16342
RCEP C	2026	2026	*	C!H16342
RCEP C	2027	2027	*	C!I16342
RCEP D	2022	2022	*	D!D16341
RCEP D	2023	2023	*	D!E16341
RCEP D	2024	2024	*	D!F16341
RCEP D	2025	2025	*	D!G16341
RCEP D	2026	2026	*	D!H16341
RCEP D	2027	2027	*	D!I16341
RCEP E	2022	2022	*	E!D16345
RCEP E	2023	2023	*	E!E16345
RCEP E	2024	2024	*	E!F16345
RCEP E	2025	2025	*	E!G16345
RCEP E	2026	2026	*	E!H16345
RCEP E	2027	2027	*	E!I16345
RCEP F	2022	2022	*	F!D16342
RCEP F	2023	2023	*	F!E16342
RCEP F	2024	2024	*	F!F16342
RCEP F	2025	2025	*	F!G16342
RCEP F	2026	2026	*	F!H16342
RCEP F	2027	2027	*	F!I16342

FTA	Periodo	Año	Valor de origen	Fuente
VIFTA	2024	2024	*	VI!F15292
VIFTA	2025	2025	*	VI!G15292
VIFTA	2026	2026	*	VI!H15292
VIFTA	2027	2027	*	VI!I15292

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 8703.90 has 18 lines; 8703.90.15 is distinguished from its siblings by: Prison vans.	8703.90.11 Go-karts; 8703.90.12 All-Terrain Vehicles (ATV); 8703.90.13 Ambulances; 8703.90.14 Hearses; 8703.90.16 Motor-homes; 8703.90.17 Sedan	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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 8703.90.15. 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 điểm b.5.3 và b.5.4 khoản 2.2 Chương 98 for 8703.90.15 was checked against BT2026 (cell BT2026!N17023), 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.