Vietnam Tariff Intelligence

Detalle del SA 8703.90.92

Código SA	8703.90.92
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: / - - Other: / - - - All-Terrain Vehicles (ATV)
Unidad	chiếc
Generado	02/11/2026 22:55:47
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/87039092/

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!K17030
Preferencial (NMF)	70	70%	73/2025/NĐ-CP	2025-03-31	BT2026!N17030
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL2		BT2026!Q17030
Impuesto especial al consumo	ĐB	Impuesto especial – ver tabla	66/2025/QH15	2025-06-14	BT2026!CG17030
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
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
CPTPP	28; M: 35	28% · M: 35%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	28,3	28,3%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	28,3	28,3%	Arancel consolidado BT2026	2026	EUR.1	117/2022/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
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
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
VKFTA	78	78%	Arancel consolidado BT2026	2026	VK	125/2022/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 (*)
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 (*)
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)		50	AC!E16339
ATIGA	2022	2022	0	AT!E16268
ATIGA	2023	2023	0	AT!F16268
ATIGA	2024	2024	0	AT!G16268
ATIGA	2025	2025	0	AT!H16268
ATIGA	2026	2026	0	AT!I16268
ATIGA	2027	2027	0	AT!J16268
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16324
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16324
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16324
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16324

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16324
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16324
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16325
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16325
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16325
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16325
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16325
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16325
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16326
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16285
AIFTA	30/12/2022	2022	*	AI!F16282
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16282
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16282
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16282
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16282
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16282
VKFTA	2022	2022	78	VK!E16322
VKFTA	2023	2023	78	VK!F16322
VKFTA	2024	2024	78	VK!G16322
VKFTA	2025	2025	78	VK!H16322
VKFTA	2026	2026	78	VK!I16322
VKFTA	2027	2027	78	VK!J16322
VCFTA	2022	2022	*	VC!D16384
VCFTA	2023	2023	*	VC!E16384
VCFTA	2024	2024	*	VC!F16384
VCFTA	2025	2025	*	VC!G16384

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	*	VC!H16384
VCFTA	2027	2027	*	VC!I16384
VN-EAEU	2022	2022	20,2	EAV!D16358
VN-EAEU	2023	2023	13,5	EAV!E16358
VN-EAEU	2024	2024	6,7	EAV!F16358
VN-EAEU	2025	2025	0	EAV!G16358
VN-EAEU	2026	2026	0	EAV!H16358
VN-EAEU	2027	2027	0	EAV!I16358
AHKFTA	2022	2022	*	AKH!D16361
AHKFTA	2023	2023	*	AKH!E16361
AHKFTA	2024	2024	*	AKH!F16361
AHKFTA	2025	2025	*	AKH!G16361
AHKFTA	2026	2026	*	AKH!H16361
AHKFTA	2027	2027	*	AKH!I16361
EVFTA	2022	2022	56,7	EV-NK!D16379
EVFTA	2023	2023	49,6	EV-NK!E16379
EVFTA	2024	2024	42,5	EV-NK!F16379
EVFTA	2025	2025	35,4	EV-NK!G16379
EVFTA	2026	2026	28,3	EV-NK!H16379
EVFTA	2027	2027	21,2	EV-NK!I16379
UKVFTA	2022	2022	56,7	UKV!D16378
UKVFTA	2023	2023	49,6	UKV!E16378
UKVFTA	2024	2024	42,5	UKV!F16378
UKVFTA	2025	2025	35,4	UKV!G16378
UKVFTA	2026	2026	28,3	UKV!H16378
UKVFTA	2027	2027	21,2	UKV!I16378

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	63	CPTPP!D16363
CPTPP	(II)	2022 (DERIVED)	56	CPTPP!E16363
CPTPP	(III)	2023 (DERIVED)	49	CPTPP!F16363
CPTPP	(IV)	2024 (DERIVED)	42	CPTPP!G16363
CPTPP	(V)	2025 (DERIVED)	35	CPTPP!H16363
CPTPP	(VI)	2026 (DERIVED)	28	CPTPP!I16363
CPTPP	(VII)	2027 (DERIVED)	21	CPTPP!J16363
RCEP A	2022	2022	70	RCEPT-A!D16349
RCEP A	2023	2023	70	RCEPT-A!E16349
RCEP A	2024	2024	70	RCEPT-A!F16349
RCEP A	2025	2025	70	RCEPT-A!G16349
RCEP A	2026	2026	70	RCEPT-A!H16349
RCEP A	2027	2027	70	RCEPT-A!I16349
RCEP B	2022	2022	70	B!D16349
RCEP B	2023	2023	70	B!E16349
RCEP B	2024	2024	70	B!F16349
RCEP B	2025	2025	70	B!G16349
RCEP B	2026	2026	70	B!H16349
RCEP B	2027	2027	70	B!I16349
RCEP C	2022	2022	70	C!D16349
RCEP C	2023	2023	70	C!E16349
RCEP C	2024	2024	70	C!F16349
RCEP C	2025	2025	70	C!G16349
RCEP C	2026	2026	70	C!H16349
RCEP C	2027	2027	70	C!I16349
RCEP D	2022	2022	*	D!D16348

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	*	D!E16348
RCEP D	2024	2024	*	D!F16348
RCEP D	2025	2025	*	D!G16348
RCEP D	2026	2026	*	D!H16348
RCEP D	2027	2027	*	D!I16348
RCEP E	2022	2022	*	E!D16352
RCEP E	2023	2023	*	E!E16352
RCEP E	2024	2024	*	E!F16352
RCEP E	2025	2025	*	E!G16352
RCEP E	2026	2026	*	E!H16352
RCEP E	2027	2027	*	E!I16352
RCEP F	2022	2022	70	F!D16349
RCEP F	2023	2023	70	F!E16349
RCEP F	2024	2024	70	F!F16349
RCEP F	2025	2025	70	F!G16349
RCEP F	2026	2026	70	F!H16349
RCEP F	2027	2027	70	F!I16349
VIFTA	2024	2024	*	VI!F15299
VIFTA	2025	2025	*	VI!G15299
VIFTA	2026	2026	*	VI!H15299
VIFTA	2027	2027	*	VI!I15299

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 78%: 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 8703.90 has 18 lines; 8703.90.92 is distinguished from its siblings by: All-Terrain Vehicles (ATV).	8703.90.11 Go-karts; 8703.90.12 All-Terrain Vehicles (ATV); 8703.90.13 Ambulances; 8703.90.14 Hearses; 8703.90.15 Prison vans; 8703.90.16 Motor-homes	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 8703.90.92. 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 8703.90.92 was checked against BT2026 (cell BT2026!N17030), 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.