Vietnam Tariff Intelligence

# Détail du SH 8703.21.91

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|---|---|
| **Code SH** | 8703.21.91 |
| **Description** | 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: / - - - Other: / - - - - Other: / - - - - - Three-wheeled vehicles |
| **Unité** | chiếc |
| **Généré le** | 10/11/2026 20:24:31 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/87032191/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 105 | 105% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K16459 |
| Préférentiel (NPF) | 70 | 70% | 73/2025/NĐ-CP | 2025-03-31 | BT2026!N16459 |
| TVA | 10/8 | 10 / 8 (plusieurs taux) | 174/2025/NĐ-CP - PL2 | | BT2026!Q16459 |
| Taxe spéciale de consommation | ĐB | Taxe spéciale – voir le barème | 66/2025/QH15 | 2025-06-14 | BT2026!CG16459 |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VCFTA | 8 | 8% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| AANZFTA | 17 | 17% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| CPTPP | 28; M: 35 | 28% · M: 35% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 28,3 | 28,3% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 28,3 | 28,3% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| ACFTA | 50 | 50% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 70 | 70% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 70 | 70% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 70 | 70% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 70 | 70% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |
| VKFTA | 78 | 78% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| AHKFTA | * | * non éligible | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Non éligible (*) |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AIFTA | * | * non éligible | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Non éligible (*) |
| AJCEP | * | * non éligible | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Non éligible (*) |
| AKFTA | * | * non éligible | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe D) | * | * non éligible | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe E) | * | * non éligible | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| VJEPA | * | * non éligible | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Non éligible (*) |
| VN-EAEU | * | * non éligible | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Non éligible (*) |
| VIFTA | * | * non éligible | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Non éligible (*) |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AC!E15768 |
| ATIGA | 2022 | 2022 | 0 | AT!E15697 |
| ATIGA | 2023 | 2023 | 0 | AT!F15697 |
| ATIGA | 2024 | 2024 | 0 | AT!G15697 |
| ATIGA | 2025 | 2025 | 0 | AT!H15697 |
| ATIGA | 2026 | 2026 | 0 | AT!I15697 |
| ATIGA | 2027 | 2027 | 0 | AT!J15697 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E15753 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F15753 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G15753 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H15753 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I15753 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J15753 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E15754 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F15754 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G15754 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H15754 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I15754 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J15754 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F15755 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 17 | AANZ!H15704 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F15711 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G15711 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H15711 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I15711 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J15711 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K15711 |
| VKFTA | 2022 | 2022 | 78 | VK!E15751 |
| VKFTA | 2023 | 2023 | 78 | VK!F15751 |
| VKFTA | 2024 | 2024 | 78 | VK!G15751 |
| VKFTA | 2025 | 2025 | 78 | VK!H15751 |
| VKFTA | 2026 | 2026 | 78 | VK!I15751 |
| VKFTA | 2027 | 2027 | 78 | VK!J15751 |
| VCFTA | 2022 | 2022 | 10 | VC!D15813 |
| VCFTA | 2023 | 2023 | 10 | VC!E15813 |
| VCFTA | 2024 | 2024 | 8 | VC!F15813 |
| VCFTA | 2025 | 2025 | 8 | VC!G15813 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 8 | VC!H15813 |
| VCFTA | 2027 | 2027 | 8 | VC!I15813 |
| VN-EAEU | 2022 | 2022 | * | EAV!D15787 |
| VN-EAEU | 2023 | 2023 | * | EAV!E15787 |
| VN-EAEU | 2024 | 2024 | * | EAV!F15787 |
| VN-EAEU | 2025 | 2025 | * | EAV!G15787 |
| VN-EAEU | 2026 | 2026 | * | EAV!H15787 |
| VN-EAEU | 2027 | 2027 | * | EAV!I15787 |
| AHKFTA | 2022 | 2022 | * | AKH!D15790 |
| AHKFTA | 2023 | 2023 | * | AKH!E15790 |
| AHKFTA | 2024 | 2024 | * | AKH!F15790 |
| AHKFTA | 2025 | 2025 | * | AKH!G15790 |
| AHKFTA | 2026 | 2026 | * | AKH!H15790 |
| AHKFTA | 2027 | 2027 | * | AKH!I15790 |
| EVFTA | 2022 | 2022 | 56,7 | EV-NK!D15796 |
| EVFTA | 2023 | 2023 | 49,6 | EV-NK!E15796 |
| EVFTA | 2024 | 2024 | 42,5 | EV-NK!F15796 |
| EVFTA | 2025 | 2025 | 35,4 | EV-NK!G15796 |
| EVFTA | 2026 | 2026 | 28,3 | EV-NK!H15796 |
| EVFTA | 2027 | 2027 | 21,2 | EV-NK!I15796 |
| UKVFTA | 2022 | 2022 | 56,7 | UKV!D15795 |
| UKVFTA | 2023 | 2023 | 49,6 | UKV!E15795 |
| UKVFTA | 2024 | 2024 | 42,5 | UKV!F15795 |
| UKVFTA | 2025 | 2025 | 35,4 | UKV!G15795 |
| UKVFTA | 2026 | 2026 | 28,3 | UKV!H15795 |
| UKVFTA | 2027 | 2027 | 21,2 | UKV!I15795 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 63 | CPTPP!D15784 |
| CPTPP | (II) | 2022 (DERIVED) | 56 | CPTPP!E15784 |
| CPTPP | (III) | 2023 (DERIVED) | 49 | CPTPP!F15784 |
| CPTPP | (IV) | 2024 (DERIVED) | 42 | CPTPP!G15784 |
| CPTPP | (V) | 2025 (DERIVED) | 35 | CPTPP!H15784 |
| CPTPP | (VI) | 2026 (DERIVED) | 28 | CPTPP!I15784 |
| CPTPP | (VII) | 2027 (DERIVED) | 21 | CPTPP!J15784 |
| RCEP A | 2022 | 2022 | 70 | RCEPT-A!D15778 |
| RCEP A | 2023 | 2023 | 70 | RCEPT-A!E15778 |
| RCEP A | 2024 | 2024 | 70 | RCEPT-A!F15778 |
| RCEP A | 2025 | 2025 | 70 | RCEPT-A!G15778 |
| RCEP A | 2026 | 2026 | 70 | RCEPT-A!H15778 |
| RCEP A | 2027 | 2027 | 70 | RCEPT-A!I15778 |
| RCEP B | 2022 | 2022 | 70 | B!D15778 |
| RCEP B | 2023 | 2023 | 70 | B!E15778 |
| RCEP B | 2024 | 2024 | 70 | B!F15778 |
| RCEP B | 2025 | 2025 | 70 | B!G15778 |
| RCEP B | 2026 | 2026 | 70 | B!H15778 |
| RCEP B | 2027 | 2027 | 70 | B!I15778 |
| RCEP C | 2022 | 2022 | 70 | C!D15778 |
| RCEP C | 2023 | 2023 | 70 | C!E15778 |
| RCEP C | 2024 | 2024 | 70 | C!F15778 |
| RCEP C | 2025 | 2025 | 70 | C!G15778 |
| RCEP C | 2026 | 2026 | 70 | C!H15778 |
| RCEP C | 2027 | 2027 | 70 | C!I15778 |
| RCEP D | 2022 | 2022 | * | D!D15777 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E15777 |
| RCEP D | 2024 | 2024 | * | D!F15777 |
| RCEP D | 2025 | 2025 | * | D!G15777 |
| RCEP D | 2026 | 2026 | * | D!H15777 |
| RCEP D | 2027 | 2027 | * | D!I15777 |
| RCEP E | 2022 | 2022 | * | E!D15781 |
| RCEP E | 2023 | 2023 | * | E!E15781 |
| RCEP E | 2024 | 2024 | * | E!F15781 |
| RCEP E | 2025 | 2025 | * | E!G15781 |
| RCEP E | 2026 | 2026 | * | E!H15781 |
| RCEP E | 2027 | 2027 | * | E!I15781 |
| RCEP F | 2022 | 2022 | 70 | F!D15778 |
| RCEP F | 2023 | 2023 | 70 | F!E15778 |
| RCEP F | 2024 | 2024 | 70 | F!F15778 |
| RCEP F | 2025 | 2025 | 70 | F!G15778 |
| RCEP F | 2026 | 2026 | 70 | F!H15778 |
| RCEP F | 2027 | 2027 | 70 | F!I15778 |
| VIFTA | 2024 | 2024 | * | VI!F14728 |
| VIFTA | 2025 | 2025 | * | VI!G14728 |
| VIFTA | 2026 | 2026 | * | VI!H14728 |
| VIFTA | 2027 | 2027 | * | VI!I14728 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annexe A) 70%, RCEP (Annexe B) 70%, RCEP (Annexe C) 70%, RCEP (Annexe 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. | Non vérifié – contrôle nécessaire |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8703.21 has 18 lines; 8703.21.91 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. | Non vérifié – contrôle nécessaire |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 8703.21.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8703.21.91 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | Non vérifié – contrôle nécessaire |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8703.21.91. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 70% for 8703.21.91 was checked against BT2026 (cell BT2026!N16459), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
|---|
| 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) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.