Vietnam Tariff Intelligence

# Détail du SH 8703.23

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| **Code SH** | 8703.23 |
| **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 exceeding 1,500 cc but not exceeding 3,000 cc: |
| **Unité** | |
| **Généré le** | 08/11/2026 19:30:21 |
| **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/870323/ |

## 36 lignes tarifaires sous 8703.23

| Code SH | Description | Unité | Droit d'importation ordinaire | MFN | VAT |
|---|---|---|---|---|---|
| 8703.23.11 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Completely Knocked Down: / - - - - Ambulances | chiếc | 150 % du NPF | Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98 | 10 / 8 (plusieurs taux) |
| 8703.23.12 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Completely Knocked Down: / - - - - Hearses | chiếc | 150 % du NPF | Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98 | 10 / 8 (plusieurs taux) |
| 8703.23.13 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Completely Knocked Down: / - - - - Prison vans | chiếc | 150 % du NPF | Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98 | 10 / 8 (plusieurs taux) |
| 8703.23.14 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Completely Knocked Down: / - - - - Motor-homes | chiếc | 150 % du NPF | Theo hướng dẫn tại khoản 1.1 Chương 98 | 10 / 8 (plusieurs taux) |

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|---|---|---|---|---|---|
| 8703.23.21 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Completely Knocked Down: / - - - - Sedan: / - - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc | chiếc | 150 % du NPF | Theo hướng dẫn tại khoản 1.1 Chương 98 | 10 / 8 (plusieurs taux) |
| 8703.23.22 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Completely Knocked Down: / - - - - Sedan: / - - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc | chiếc | 150 % du NPF | Theo hướng dẫn tại khoản 1.1 Chương 98 | 10 / 8 (plusieurs taux) |
| 8703.23.23 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Completely Knocked Down: / - - - - Sedan: / - - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc | chiếc | 150 % du NPF | Theo hướng dẫn tại khoản 1.1 Chương 98 | 10 / 8 (plusieurs taux) |
| 8703.23.24 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Completely Knocked Down: / - - - - Sedan: / - - - - - Of a cylinder capacity exceeding 2,500 cc | chiếc | 150 % du NPF | Theo hướng dẫn tại khoản 1.1 Chương 98 | 10 / 8 (plusieurs taux) |
| 8703.23.31 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Completely Knocked Down: / - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive: / - - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc | chiếc | 150 % du NPF | Theo hướng dẫn tại khoản 1.1 Chương 98 | 10 / 8 (plusieurs taux) |
| 8703.23.32 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Completely Knocked Down: / - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive: / - - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc | chiếc | 150 % du NPF | Theo hướng dẫn tại khoản 1.1 Chương 98 | 10 / 8 (plusieurs taux) |

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|---|---|---|---|---|---|
| 8703.23.33 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Completely Knocked Down: / - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive: / - - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc | chiếc | 150 % du NPF | Theo hướng dẫn tại khoản 1.1 Chương 98 | 10 / 8 (plusieurs taux) |
| 8703.23.34 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Completely Knocked Down: / - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive: / - - - - - Of a cylinder capacity exceeding 2,500 cc | chiếc | 150 % du NPF | Theo hướng dẫn tại khoản 1.1 Chương 98 | 10 / 8 (plusieurs taux) |
| 8703.23.35 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Completely Knocked Down: / - - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive: / - - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc | chiếc | 150 % du NPF | Theo hướng dẫn tại khoản 1.1 Chương 98 | 10 / 8 (plusieurs taux) |
| 8703.23.36 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Completely Knocked Down: / - - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive: / - - - - - Of a cylinder capacity exceeding 2,000 cc | chiếc | 150 % du NPF | Theo hướng dẫn tại khoản 1.1 Chương 98 | 10 / 8 (plusieurs taux) |
| 8703.23.41 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Completely Knocked Down: / - - - - Other: / - - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc | chiếc | 150 % du NPF | Theo hướng dẫn tại khoản 1.1 Chương 98 | 10 / 8 (plusieurs taux) |
| 8703.23.42 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Completely Knocked Down: / - - - - Other: / - - - - - Of a cylinder capacity exceeding 2,000 cc | chiếc | 150 % du NPF | Theo hướng dẫn tại khoản 1.1 Chương 98 | 10 / 8 (plusieurs taux) |

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|---|---|---|---|---|---|
| 8703.23.51 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Ambulances | chiếc | 30% | 20% | 10 / 8 (plusieurs taux) |
| 8703.23.52 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Hearses | chiếc | 30% | 20% | 10 / 8 (plusieurs taux) |
| 8703.23.53 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Prison vans | chiếc | 22,5% | 15% | 10 / 8 (plusieurs taux) |
| 8703.23.54 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Motor-homes | chiếc | 105% | 70% | 10 / 8 (plusieurs taux) |
| 8703.23.55 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Sedan: / - - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc | chiếc | 105% | 70% | 10 / 8 (plusieurs taux) |
| 8703.23.56 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Sedan: / - - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc | chiếc | 105% | 70% | 10 / 8 (plusieurs taux) |
| 8703.23.57 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Sedan: / - - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc | chiếc | 75% | 50% | 10 / 8 (plusieurs taux) |

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| 8703.23.58 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Sedan: / - - - - - Of a cylinder capacity exceeding 2,500 cc | chiếc | 78% | 52% | 10 / 8 (plusieurs taux) |
| 8703.23.61 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive: / - - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc | chiếc | 105% | 70% | 10 / 8 (plusieurs taux) |
| 8703.23.62 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive: / - - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc | chiếc | 105% | 70% | 10 / 8 (plusieurs taux) |
| 8703.23.63 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive: / - - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc | chiếc | 75% | 50% | 10 / 8 (plusieurs taux) |
| 8703.23.64 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive: / - - - - - Of a cylinder capacity exceeding 2,500 cc | chiếc | 78% | 52% | 10 / 8 (plusieurs taux) |
| 8703.23.65 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive: / - - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc | chiếc | 105% | 70% | 10 / 8 (plusieurs taux) |

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| 8703.23.66 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive: / - - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc | chiếc | 105% | 70% | 10 / 8 (plusieurs taux) |
| 8703.23.67 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive: / - - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc | chiếc | 105% | 70% | 10 / 8 (plusieurs taux) |
| 8703.23.68 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive: / - - - - - Of a cylinder capacity exceeding 2,500 cc | chiếc | 78% | 52% | 10 / 8 (plusieurs taux) |
| 8703.23.71 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Other: / - - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc | chiếc | 105% | 70% | 10 / 8 (plusieurs taux) |
| 8703.23.72 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Other: / - - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc | chiếc | 105% | 70% | 10 / 8 (plusieurs taux) |
| 8703.23.73 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Other: / - - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc | chiếc | 105% | 70% | 10 / 8 (plusieurs taux) |

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| 8703.23.74 | 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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Other: / - - - - - Of a cylinder capacity exceeding 2,500 cc | chiếc | 78% | 52% | 10 / 8 (plusieurs taux) |

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.