Vietnam Tariff Intelligence

# Détail du SH 8703.60.77

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|---|---|
| **Code SH** | 8703.60.77 |
| **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 both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power: / - - Other: / - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive: / - - - - Of a cylinder capacity exceeding 3,000 cc |
| **Unité** | chiếc |
| **Généré le** | 09/11/2026 23:09:36 |
| **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/87036077/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 70.5 | 70,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K16895 |
| Préférentiel (NPF) | 47 | 47% | 73/2025/NĐ-CP | 2025-03-31 | BT2026!N16895 |
| TVA | 10/8 | 10 / 8 (plusieurs taux) | 174/2025/NĐ-CP - PL2 | | BT2026!Q16895 |
| Taxe spéciale de consommation | ĐB | Taxe spéciale – voir le barème | 66/2025/QH15 | 2025-06-14 | BT2026!CG16895 |
| 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 |
| CPTPP | 20; M: 25 | 20% · M: 25% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 20,4 | 20,4% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 20,4 | 20,4% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VKFTA | 39 | 39% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/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 |
| AANZFTA | 50 | 50% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/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 |
| VIFTA | 50 | 50% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/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 (*) |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AC!E16204 |
| ATIGA | 2022 | 2022 | 0 | AT!E16133 |
| ATIGA | 2023 | 2023 | 0 | AT!F16133 |
| ATIGA | 2024 | 2024 | 0 | AT!G16133 |
| ATIGA | 2025 | 2025 | 0 | AT!H16133 |
| ATIGA | 2026 | 2026 | 0 | AT!I16133 |
| ATIGA | 2027 | 2027 | 0 | AT!J16133 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E16189 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F16189 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G16189 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H16189 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I16189 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J16189 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E16190 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F16190 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G16190 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H16190 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I16190 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J16190 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F16191 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AANZ!H16150 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16147 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16147 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16147 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16147 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16147 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16147 |
| VKFTA | 2022 | 2022 | 45,8 | VK!E16187 |
| VKFTA | 2023 | 2023 | 42,4 | VK!F16187 |
| VKFTA | 2024 | 2024 | 39 | VK!G16187 |
| VKFTA | 2025 | 2025 | 39 | VK!H16187 |
| VKFTA | 2026 | 2026 | 39 | VK!I16187 |
| VKFTA | 2027 | 2027 | 39 | VK!J16187 |
| VCFTA | 2022 | 2022 | 10 | VC!D16249 |
| VCFTA | 2023 | 2023 | 10 | VC!E16249 |
| VCFTA | 2024 | 2024 | 8 | VC!F16249 |
| VCFTA | 2025 | 2025 | 8 | VC!G16249 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 8 | VC!H16249 |
| VCFTA | 2027 | 2027 | 8 | VC!I16249 |
| VN-EAEU | 2022 | 2022 | * | EAV!D16223 |
| VN-EAEU | 2023 | 2023 | * | EAV!E16223 |
| VN-EAEU | 2024 | 2024 | * | EAV!F16223 |
| VN-EAEU | 2025 | 2025 | * | EAV!G16223 |
| VN-EAEU | 2026 | 2026 | * | EAV!H16223 |
| VN-EAEU | 2027 | 2027 | * | EAV!I16223 |
| AHKFTA | 2022 | 2022 | * | AKH!D16226 |
| AHKFTA | 2023 | 2023 | * | AKH!E16226 |
| AHKFTA | 2024 | 2024 | * | AKH!F16226 |
| AHKFTA | 2025 | 2025 | * | AKH!G16226 |
| AHKFTA | 2026 | 2026 | * | AKH!H16226 |
| AHKFTA | 2027 | 2027 | * | AKH!I16226 |
| EVFTA | 2022 | 2022 | 47,6 | EV-NK!D16242 |
| EVFTA | 2023 | 2023 | 40,8 | EV-NK!E16242 |
| EVFTA | 2024 | 2024 | 34 | EV-NK!F16242 |
| EVFTA | 2025 | 2025 | 27,2 | EV-NK!G16242 |
| EVFTA | 2026 | 2026 | 20,4 | EV-NK!H16242 |
| EVFTA | 2027 | 2027 | 13,6 | EV-NK!I16242 |
| UKVFTA | 2022 | 2022 | 47,6 | UKV!D16241 |
| UKVFTA | 2023 | 2023 | 40,8 | UKV!E16241 |
| UKVFTA | 2024 | 2024 | 34 | UKV!F16241 |
| UKVFTA | 2025 | 2025 | 27,2 | UKV!G16241 |
| UKVFTA | 2026 | 2026 | 20,4 | UKV!H16241 |
| UKVFTA | 2027 | 2027 | 13,6 | UKV!I16241 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 52 | CPTPP!D16228 |
| CPTPP | (II) | 2022 (DERIVED) | 45 | CPTPP!E16228 |
| CPTPP | (III) | 2023 (DERIVED) | 36 | CPTPP!F16228 |
| CPTPP | (IV) | 2024 (DERIVED) | 30 | CPTPP!G16228 |
| CPTPP | (V) | 2025 (DERIVED) | 25 | CPTPP!H16228 |
| CPTPP | (VI) | 2026 (DERIVED) | 20 | CPTPP!I16228 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J16228 |
| RCEP A | 2022 | 2022 | 70 | RCEPT-A!D16214 |
| RCEP A | 2023 | 2023 | 70 | RCEPT-A!E16214 |
| RCEP A | 2024 | 2024 | 70 | RCEPT-A!F16214 |
| RCEP A | 2025 | 2025 | 70 | RCEPT-A!G16214 |
| RCEP A | 2026 | 2026 | 70 | RCEPT-A!H16214 |
| RCEP A | 2027 | 2027 | 70 | RCEPT-A!I16214 |
| RCEP B | 2022 | 2022 | 70 | B!D16214 |
| RCEP B | 2023 | 2023 | 70 | B!E16214 |
| RCEP B | 2024 | 2024 | 70 | B!F16214 |
| RCEP B | 2025 | 2025 | 70 | B!G16214 |
| RCEP B | 2026 | 2026 | 70 | B!H16214 |
| RCEP B | 2027 | 2027 | 70 | B!I16214 |
| RCEP C | 2022 | 2022 | 70 | C!D16214 |
| RCEP C | 2023 | 2023 | 70 | C!E16214 |
| RCEP C | 2024 | 2024 | 70 | C!F16214 |
| RCEP C | 2025 | 2025 | 70 | C!G16214 |
| RCEP C | 2026 | 2026 | 70 | C!H16214 |
| RCEP C | 2027 | 2027 | 70 | C!I16214 |
| RCEP D | 2022 | 2022 | * | D!D16213 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E16213 |
| RCEP D | 2024 | 2024 | * | D!F16213 |
| RCEP D | 2025 | 2025 | * | D!G16213 |
| RCEP D | 2026 | 2026 | * | D!H16213 |
| RCEP D | 2027 | 2027 | * | D!I16213 |
| RCEP E | 2022 | 2022 | * | E!D16217 |
| RCEP E | 2023 | 2023 | * | E!E16217 |
| RCEP E | 2024 | 2024 | * | E!F16217 |
| RCEP E | 2025 | 2025 | * | E!G16217 |
| RCEP E | 2026 | 2026 | * | E!H16217 |
| RCEP E | 2027 | 2027 | * | E!I16217 |
| RCEP F | 2022 | 2022 | 70 | F!D16214 |
| RCEP F | 2023 | 2023 | 70 | F!E16214 |
| RCEP F | 2024 | 2024 | 70 | F!F16214 |
| RCEP F | 2025 | 2025 | 70 | F!G16214 |
| RCEP F | 2026 | 2026 | 70 | F!H16214 |
| RCEP F | 2027 | 2027 | 70 | F!I16214 |
| VIFTA | 2024 | 2024 | 53,3 | VI!F15164 |
| VIFTA | 2025 | 2025 | 51.7 | VI!G15164 |
| VIFTA | 2026 | 2026 | 50 | VI!H15164 |
| VIFTA | 2027 | 2027 | 50 | VI!I15164 |

## 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 "20; M: 25" has a general 20% and an "M:" 25% 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 "20; M: 25", the FTA schedule for period (VI) shows "20". | | 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 | AANZFTA 50%, ACFTA 50%, RCEP (Annexe A) 70%, RCEP (Annexe B) 70%, RCEP (Annexe C) 70%, RCEP (Annexe F) 70%, VIFTA 50%: the preferential rate is equal to or higher than the MFN rate (47%) in the source tariff – claiming the FTA brings no saving. | MFN 47% | | 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 8703.60 has 68 lines; 8703.60.77 is distinguished from its siblings by: Of a cylinder capacity exceeding 3,000 cc. | 8703.60.11 Go-karts; 8703.60.12 All-Terrain Vehicles (ATV); 8703.60.13 Ambulances; 8703.60.14 Hearses; 8703.60.15 Prison vans; 8703.60.16 Of a cylinder capacity not exceeding 2,000 cc | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | 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 8703.60.77. 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 47% for 8703.60.77 was checked against BT2026 (cell BT2026!N16895), 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.