Vietnam Tariff Intelligence

# Dettaglio SA 8702.20.69

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|---|---|
| **Codice SA** | 8702.20.69 |
| **Descrizione** | Motor vehicles for the transport of ten or more persons, including the driver / - With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion: / - - Other: / - - - Other, for the transport of 30 persons or more and specially designed for use in airports: / - - - - Other |
| **Unità** | chiếc |
| **Generato il** | 03/11/2026 14:06:55 |
| **Versione dei dati** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Stato della verifica** | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata. |
| **Link** | https://vietnamtariff.com/hs-code/87022069/ |

## Imposte applicabili nel 2026

| Regime tariffario | Valore di origine | Aliquota | Base giuridica | in vigore | Fonte |
|---|---|---|---|---|---|
| Dazio all'importazione ordinario | 7.5 | 7,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K16353 |
| Preferenziale (NPF) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N16353 |
| IVA | 8/10 | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q16353 |
| Imposta speciale sui consumi | | Nessun dato | | | |
| Imposta ambientale | | Nessun dato | | | |
| Dazio all'esportazione | | Nessun dato | | | |
| Aliquota all'esportazione CPTPP | | Nessun dato | | | |
| Aliquota all'esportazione EVFTA | | Nessun dato | | | |
| Aliquota all'esportazione UKVFTA | | Nessun dato | | | |

## Aliquote preferenziali speciali (ALS) – 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AKFTA | 0(-KH, MM, MY, PH) | 0% (eccetto KH, MM, MY, PH) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tariffa consolidata BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| CPTPP | 1,2; M: 1,6 | 1,2% · M: 1.6% | Tariffa consolidata BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 1,8 | 1,8% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 1,8 | 1,8% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AANZFTA | 5 | 5% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| AJCEP | 5 | 5% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 5 | 5% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 5 | 5% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 5 | 5% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 5 | 5% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 5 | 5% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 5 | 5% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VCFTA | 5 | 5% | Tariffa consolidata BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 5 | 5% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VIFTA | 5 | 5% | Tariffa consolidata BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Nessun dato | Nessun dato | | S | 56/2026/NĐ-CP | Nessun dato |
| VNCU | | Nessun dato | Nessun dato | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato |
| ACFTA | 28 | 28% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | * | * non ammissibile | Tariffa consolidata BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Non ammissibile (*) |
| AIFTA | * | * non ammissibile | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Non ammissibile (*) |

## Storico delle aliquote / riduzione per anno

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 28 | AC!E15661 |
| ATIGA | 2022 | 2022 | 0 | AT!E15590 |
| ATIGA | 2023 | 2023 | 0 | AT!F15590 |
| ATIGA | 2024 | 2024 | 0 | AT!G15590 |
| ATIGA | 2025 | 2025 | 0 | AT!H15590 |
| ATIGA | 2026 | 2026 | 0 | AT!I15590 |
| ATIGA | 2027 | 2027 | 0 | AT!J15590 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 5 | AJ!E15646 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 5 | AJ!F15646 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 5 | AJ!G15646 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 5 | AJ!H15646 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 5 | AJ!I15646 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 5 | AJ!J15646 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E15647 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 5 | VJ!F15647 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 5 | VJ!G15647 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 5 | VJ!H15647 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 5 | VJ!I15647 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 5 | VJ!J15647 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F15648 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H15597 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F15604 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G15604 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H15604 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I15604 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J15604 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K15604 |
| VKFTA | 2022 | 2022 | 0 | VK!E15644 |
| VKFTA | 2023 | 2023 | 0 | VK!F15644 |
| VKFTA | 2024 | 2024 | 0 | VK!G15644 |
| VKFTA | 2025 | 2025 | 0 | VK!H15644 |
| VKFTA | 2026 | 2026 | 0 | VK!I15644 |
| VKFTA | 2027 | 2027 | 0 | VK!J15644 |
| VCFTA | 2022 | 2022 | 5 | VC!D15706 |
| VCFTA | 2023 | 2023 | 5 | VC!E15706 |
| VCFTA | 2024 | 2024 | 5 | VC!F15706 |
| VCFTA | 2025 | 2025 | 5 | VC!G15706 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 5 | VC!H15706 |
| VCFTA | 2027 | 2027 | 5 | VC!I15706 |
| VN-EAEU | 2022 | 2022 | 1,4 | EAV!D15680 |
| VN-EAEU | 2023 | 2023 | 0,9 | EAV!E15680 |
| VN-EAEU | 2024 | 2024 | 0,5 | EAV!F15680 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G15680 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H15680 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I15680 |
| AHKFTA | 2022 | 2022 | * | AKH!D15683 |
| AHKFTA | 2023 | 2023 | * | AKH!E15683 |
| AHKFTA | 2024 | 2024 | * | AKH!F15683 |
| AHKFTA | 2025 | 2025 | * | AKH!G15683 |
| AHKFTA | 2026 | 2026 | * | AKH!H15683 |
| AHKFTA | 2027 | 2027 | * | AKH!I15683 |
| EVFTA | 2022 | 2022 | 3,6 | EV-NK!D15689 |
| EVFTA | 2023 | 2023 | 3,1 | EV-NK!E15689 |
| EVFTA | 2024 | 2024 | 2,7 | EV-NK!F15689 |
| EVFTA | 2025 | 2025 | 2,2 | EV-NK!G15689 |
| EVFTA | 2026 | 2026 | 1,8 | EV-NK!H15689 |
| EVFTA | 2027 | 2027 | 1,3 | EV-NK!I15689 |
| UKVFTA | 2022 | 2022 | 3,6 | UKV!D15688 |
| UKVFTA | 2023 | 2023 | 3,1 | UKV!E15688 |
| UKVFTA | 2024 | 2024 | 2,7 | UKV!F15688 |
| UKVFTA | 2025 | 2025 | 2,2 | UKV!G15688 |
| UKVFTA | 2026 | 2026 | 1,8 | UKV!H15688 |
| UKVFTA | 2027 | 2027 | 1,3 | UKV!I15688 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 3,3 | CPTPP!D15677 |
| CPTPP | (II) | 2022 (DERIVED) | 2,9 | CPTPP!E15677 |
| CPTPP | (III) | 2023 (DERIVED) | 2,5 | CPTPP!F15677 |
| CPTPP | (IV) | 2024 (DERIVED) | 2 | CPTPP!G15677 |
| CPTPP | (V) | 2025 (DERIVED) | 1,6 | CPTPP!H15677 |
| CPTPP | (VI) | 2026 (DERIVED) | 1,2 | CPTPP!I15677 |
| CPTPP | (VII) | 2027 (DERIVED) | 0,8 | CPTPP!J15677 |
| RCEP A | 2022 | 2022 | 5 | RCEPT-A!D15671 |
| RCEP A | 2023 | 2023 | 5 | RCEPT-A!E15671 |
| RCEP A | 2024 | 2024 | 5 | RCEPT-A!F15671 |
| RCEP A | 2025 | 2025 | 5 | RCEPT-A!G15671 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H15671 |
| RCEP A | 2027 | 2027 | 5 | RCEPT-A!I15671 |
| RCEP B | 2022 | 2022 | 5 | B!D15671 |
| RCEP B | 2023 | 2023 | 5 | B!E15671 |
| RCEP B | 2024 | 2024 | 5 | B!F15671 |
| RCEP B | 2025 | 2025 | 5 | B!G15671 |
| RCEP B | 2026 | 2026 | 5 | B!H15671 |
| RCEP B | 2027 | 2027 | 5 | B!I15671 |
| RCEP C | 2022 | 2022 | 5 | C!D15671 |
| RCEP C | 2023 | 2023 | 5 | C!E15671 |
| RCEP C | 2024 | 2024 | 5 | C!F15671 |
| RCEP C | 2025 | 2025 | 5 | C!G15671 |
| RCEP C | 2026 | 2026 | 5 | C!H15671 |
| RCEP C | 2027 | 2027 | 5 | C!I15671 |
| RCEP D | 2022 | 2022 | 5 | D!D15670 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 5 | D!E15670 |
| RCEP D | 2024 | 2024 | 5 | D!F15670 |
| RCEP D | 2025 | 2025 | 5 | D!G15670 |
| RCEP D | 2026 | 2026 | 5 | D!H15670 |
| RCEP D | 2027 | 2027 | 5 | D!I15670 |
| RCEP E | 2022 | 2022 | 5 | E!D15674 |
| RCEP E | 2023 | 2023 | 5 | E!E15674 |
| RCEP E | 2024 | 2024 | 5 | E!F15674 |
| RCEP E | 2025 | 2025 | 5 | E!G15674 |
| RCEP E | 2026 | 2026 | 5 | E!H15674 |
| RCEP E | 2027 | 2027 | 5 | E!I15674 |
| RCEP F | 2022 | 2022 | 5 | F!D15671 |
| RCEP F | 2023 | 2023 | 5 | F!E15671 |
| RCEP F | 2024 | 2024 | 5 | F!F15671 |
| RCEP F | 2025 | 2025 | 5 | F!G15671 |
| RCEP F | 2026 | 2026 | 5 | F!H15671 |
| RCEP F | 2027 | 2027 | 5 | F!I15671 |
| VIFTA | 2024 | 2024 | 5 | VI!F14622 |
| VIFTA | 2025 | 2025 | 5 | VI!G14622 |
| VIFTA | 2026 | 2026 | 5 | VI!H14622 |
| VIFTA | 2027 | 2027 | 5 | VI!I14622 |

## Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Atto citato nella fonte; validità non verificata |
| 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. | Atto citato nella fonte; validità non verificata |
| 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. | Atto citato nella fonte; validità non verificata |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "1,2; M: 1,6" has a general 1,2% and an "M:" 1.6% 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 verificato – controllo necessario |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "1,2; M: 1,6", the FTA schedule for period (VI) shows "1,2". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | Non verificato – controllo necessario |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AANZFTA 5%, AJCEP 5%, RCEP (Allegato A) 5%, RCEP (Allegato B) 5%, RCEP (Allegato C) 5%, RCEP (Allegato D) 5%, RCEP (Allegato E) 5%, RCEP (Allegato F) 5%, VCFTA 5%, VJEPA 5%, VIFTA 5%, ACFTA 28%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving. | MFN 5% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non verificato – controllo necessario |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8702.20 has 18 lines; 8702.20.69 is distinguished from its siblings by: Other. | 8702.20.10 Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans); 8702.20.22 Of a g.v.w. of at least 6 t but not exceeding 18 t; 8702.20.23 Of a g.v.w. exceeding 24 t; 8702.20.29 Other; 8702.20.31 Of a g.v.w. of at least 6 t but not exceeding 18 t; 8702.20.32 Of a g.v.w. exceeding 24 t | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non verificato – controllo necessario |
| 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 verificato – controllo necessario |
| TAX-001 | YELLOW | Several VAT rates | The VAT column shows "8/10". | | 181/2025/NĐ-CP | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II). | Non verificato – controllo necessario |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8702.20.69. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non verificato – controllo necessario |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 5% for 8702.20.69 was checked against BT2026 (cell BT2026!N16353), basis 26/2023/NĐ-CP. | | 26/2023/NĐ-CP | Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text. | Verificato rispetto al file tariffario di origine |

## Politica della voce

| Politica della voce |
|---|
| 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) |

| Politica della voce |
| --- |
| Chứng nhận chất lượng ATKT và BVMT trước TQ (12/2022/TT-BGTVT và 62/2024/TT-BGTVT) |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.