Vietnam Tariff Intelligence

HS 8702.10.72 detail

HS code	8702.10.72
Description	Motor vehicles for the transport of ten or more persons, including the driver / - With only compression-ignition internal combustion piston engine (diesel or semi-diesel): / - - Other: / - - - Other, for the transport of 30 persons or more and specially designed for use in airports: / - - - - Of a g.v.w. exceeding 24 t
Unit	chiếc
Generated	04/11/2026 17:08:08
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/87021072/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16325
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N16325
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16325
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AKFTA	0(-KH, ID, MM, MY, PH)	0% (except KH, ID, MM, MY, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
CPTPP	1,2; M: 1,6	1.2% · M: 1.6%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VJEPA	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VIFTA	5	5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E15633
ATIGA	2022	2022	0	AT!E15562
ATIGA	2023	2023	0	AT!F15562
ATIGA	2024	2024	0	AT!G15562
ATIGA	2025	2025	0	AT!H15562
ATIGA	2026	2026	0	AT!I15562
ATIGA	2027	2027	0	AT!J15562
AJCEP	30/12/2022 - 31/3/2023	2022	5	AJ!E15618
AJCEP	01/4/2023 - 31/3/2024	2023	5	AJ!F15618
AJCEP	01/4/2024 - 31/3/2025	2024	5	AJ!G15618

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H15618
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I15618
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J15618
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E15619
VJEPA	01/4/2023 - 31/3/2024	2023	5	VJ!F15619
VJEPA	01/4/2024 - 31/3/2025	2024	5	VJ!G15619
VJEPA	01/4/2025 - 31/3/2026	2025	5	VJ!H15619
VJEPA	01/4/2026 - 31/3/2027	2026	5	VJ!I15619
VJEPA	01/4/2027 - 31/3/2028	2027	5	VJ!J15619
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15620
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H15569
AIFTA	30/12/2022	2022	*	AI!F15576
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15576
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15576
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15576
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15576
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15576
VKFTA	2022	2022	0	VK!E15616
VKFTA	2023	2023	0	VK!F15616
VKFTA	2024	2024	0	VK!G15616
VKFTA	2025	2025	0	VK!H15616
VKFTA	2026	2026	0	VK!I15616
VKFTA	2027	2027	0	VK!J15616
VCFTA	2022	2022	*	VC!D15678
VCFTA	2023	2023	*	VC!E15678
VCFTA	2024	2024	*	VC!F15678

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G15678
VCFTA	2026	2026	*	VC!H15678
VCFTA	2027	2027	*	VC!I15678
VN-EAEU	2022	2022	1,4	EAV!D15652
VN-EAEU	2023	2023	0,9	EAV!E15652
VN-EAEU	2024	2024	0,5	EAV!F15652
VN-EAEU	2025	2025	0	EAV!G15652
VN-EAEU	2026	2026	0	EAV!H15652
VN-EAEU	2027	2027	0	EAV!I15652
AHKFTA	2022	2022	*	AKH!D15655
AHKFTA	2023	2023	*	AKH!E15655
AHKFTA	2024	2024	*	AKH!F15655
AHKFTA	2025	2025	*	AKH!G15655
AHKFTA	2026	2026	*	AKH!H15655
AHKFTA	2027	2027	*	AKH!I15655
EVFTA	2022	2022	3,6	EV-NK!D15661
EVFTA	2023	2023	3,1	EV-NK!E15661
EVFTA	2024	2024	2,7	EV-NK!F15661
EVFTA	2025	2025	2,2	EV-NK!G15661
EVFTA	2026	2026	1,8	EV-NK!H15661
EVFTA	2027	2027	1,3	EV-NK!I15661
UKVFTA	2022	2022	3,6	UKV!D15660
UKVFTA	2023	2023	3,1	UKV!E15660
UKVFTA	2024	2024	2,7	UKV!F15660
UKVFTA	2025	2025	2,2	UKV!G15660
UKVFTA	2026	2026	1,8	UKV!H15660

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I15660
CPTPP	(I)	2021 (DERIVED)	3,3	CPTPP!D15649
CPTPP	(II)	2022 (DERIVED)	2,9	CPTPP!E15649
CPTPP	(III)	2023 (DERIVED)	2,5	CPTPP!F15649
CPTPP	(IV)	2024 (DERIVED)	2	CPTPP!G15649
CPTPP	(V)	2025 (DERIVED)	1,6	CPTPP!H15649
CPTPP	(VI)	2026 (DERIVED)	1,2	CPTPP!I15649
CPTPP	(VII)	2027 (DERIVED)	0,8	CPTPP!J15649
RCEP A	2022	2022	5	RCEPT-A!D15643
RCEP A	2023	2023	5	RCEPT-A!E15643
RCEP A	2024	2024	5	RCEPT-A!F15643
RCEP A	2025	2025	5	RCEPT-A!G15643
RCEP A	2026	2026	5	RCEPT-A!H15643
RCEP A	2027	2027	5	RCEPT-A!I15643
RCEP B	2022	2022	5	B!D15643
RCEP B	2023	2023	5	B!E15643
RCEP B	2024	2024	5	B!F15643
RCEP B	2025	2025	5	B!G15643
RCEP B	2026	2026	5	B!H15643
RCEP B	2027	2027	5	B!I15643
RCEP C	2022	2022	5	C!D15643
RCEP C	2023	2023	5	C!E15643
RCEP C	2024	2024	5	C!F15643
RCEP C	2025	2025	5	C!G15643
RCEP C	2026	2026	5	C!H15643
RCEP C	2027	2027	5	C!I15643

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	5	D!D15642
RCEP D	2023	2023	5	D!E15642
RCEP D	2024	2024	5	D!F15642
RCEP D	2025	2025	5	D!G15642
RCEP D	2026	2026	5	D!H15642
RCEP D	2027	2027	5	D!I15642
RCEP E	2022	2022	5	E!D15646
RCEP E	2023	2023	5	E!E15646
RCEP E	2024	2024	5	E!F15646
RCEP E	2025	2025	5	E!G15646
RCEP E	2026	2026	5	E!H15646
RCEP E	2027	2027	5	E!I15646
RCEP F	2022	2022	5	F!D15643
RCEP F	2023	2023	5	F!E15643
RCEP F	2024	2024	5	F!F15643
RCEP F	2025	2025	5	F!G15643
RCEP F	2026	2026	5	F!H15643
RCEP F	2027	2027	5	F!I15643
VIFTA	2024	2024	5	VI!F14594
VIFTA	2025	2025	5	VI!G14594
VIFTA	2026	2026	5	VI!H14594
VIFTA	2027	2027	5	VI!I14594

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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.	Not verified – check required
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.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	AANZFTA 5%, ACFTA 5%, AJCEP 5%, RCEP (Annex A) 5%, RCEP (Annex B) 5%, RCEP (Annex C) 5%, RCEP (Annex D) 5%, RCEP (Annex E) 5%, RCEP (Annex F) 5%, VJEPA 5%, VIFTA 5%: 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.	Not verified – check required

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8702.10 has 14 lines; 8702.10.72 is distinguished from its siblings by: Of a g.v.w. exceeding 24 t.	8702.10.10 Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans); 8702.10.41 Of a g.v.w. of at least 6 t but not exceeding 18 t; 8702.10.42 Of a g.v.w. exceeding 24 t; 8702.10.49 Other; 8702.10.50 Other; 8702.10.60 Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
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.	Not verified – check required
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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8702.10.72. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 8702.10.72 was checked against BT2026 (cell BT2026!N16325), 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.	Checked against the source tariff file

Item policy

Item policy
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)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.