Vietnam Tariff Intelligence

HS 8702.30.69 detail

HS code	8702.30.69
Description	Motor vehicles for the transport of ten or more persons, including the driver / - With both spark-ignition internal combustion piston engine 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
Unit	chiếc
Generated	11/11/2026 18:11:28
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/87023069/

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!K16377
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N16377
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16377
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, MM, MY, PH)	0% (except KH, 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-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
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
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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 (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		50	AC!E15685
ATIGA	2022	2022	0	AT!E15614
ATIGA	2023	2023	0	AT!F15614
ATIGA	2024	2024	0	AT!G15614
ATIGA	2025	2025	0	AT!H15614
ATIGA	2026	2026	0	AT!I15614
ATIGA	2027	2027	0	AT!J15614
AJCEP	30/12/2022 - 31/3/2023	2022	5	AJ!E15670
AJCEP	01/4/2023 - 31/3/2024	2023	5	AJ!F15670
AJCEP	01/4/2024 - 31/3/2025	2024	5	AJ!G15670

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H15670
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I15670
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J15670
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E15671
VJEPA	01/4/2023 - 31/3/2024	2023	5	VJ!F15671
VJEPA	01/4/2024 - 31/3/2025	2024	5	VJ!G15671
VJEPA	01/4/2025 - 31/3/2026	2025	5	VJ!H15671
VJEPA	01/4/2026 - 31/3/2027	2026	5	VJ!I15671
VJEPA	01/4/2027 - 31/3/2028	2027	5	VJ!J15671
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15672
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H15621
AIFTA	30/12/2022	2022	*	AI!F15628
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15628
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15628
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15628
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15628
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15628
VKFTA	2022	2022	0	VK!E15668
VKFTA	2023	2023	0	VK!F15668
VKFTA	2024	2024	0	VK!G15668
VKFTA	2025	2025	0	VK!H15668
VKFTA	2026	2026	0	VK!I15668
VKFTA	2027	2027	0	VK!J15668
VCFTA	2022	2022	5	VC!D15730
VCFTA	2023	2023	5	VC!E15730
VCFTA	2024	2024	5	VC!F15730

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G15730
VCFTA	2026	2026	5	VC!H15730
VCFTA	2027	2027	5	VC!I15730
VN-EAEU	2022	2022	*	EAV!D15704
VN-EAEU	2023	2023	*	EAV!E15704
VN-EAEU	2024	2024	*	EAV!F15704
VN-EAEU	2025	2025	*	EAV!G15704
VN-EAEU	2026	2026	*	EAV!H15704
VN-EAEU	2027	2027	*	EAV!I15704
AHKFTA	2022	2022	*	AKH!D15707
AHKFTA	2023	2023	*	AKH!E15707
AHKFTA	2024	2024	*	AKH!F15707
AHKFTA	2025	2025	*	AKH!G15707
AHKFTA	2026	2026	*	AKH!H15707
AHKFTA	2027	2027	*	AKH!I15707
EVFTA	2022	2022	3,6	EV-NK!D15713
EVFTA	2023	2023	3,1	EV-NK!E15713
EVFTA	2024	2024	2,7	EV-NK!F15713
EVFTA	2025	2025	2,2	EV-NK!G15713
EVFTA	2026	2026	1,8	EV-NK!H15713
EVFTA	2027	2027	1,3	EV-NK!I15713
UKVFTA	2022	2022	3,6	UKV!D15712
UKVFTA	2023	2023	3,1	UKV!E15712
UKVFTA	2024	2024	2,7	UKV!F15712
UKVFTA	2025	2025	2,2	UKV!G15712
UKVFTA	2026	2026	1,8	UKV!H15712

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I15712
CPTPP	(I)	2021 (DERIVED)	3,3	CPTPP!D15701
CPTPP	(II)	2022 (DERIVED)	2,9	CPTPP!E15701
CPTPP	(III)	2023 (DERIVED)	2,5	CPTPP!F15701
CPTPP	(IV)	2024 (DERIVED)	2	CPTPP!G15701
CPTPP	(V)	2025 (DERIVED)	1,6	CPTPP!H15701
CPTPP	(VI)	2026 (DERIVED)	1,2	CPTPP!I15701
CPTPP	(VII)	2027 (DERIVED)	0,8	CPTPP!J15701
RCEP A	2022	2022	5	RCEPT-A!D15695
RCEP A	2023	2023	5	RCEPT-A!E15695
RCEP A	2024	2024	5	RCEPT-A!F15695
RCEP A	2025	2025	5	RCEPT-A!G15695
RCEP A	2026	2026	5	RCEPT-A!H15695
RCEP A	2027	2027	5	RCEPT-A!I15695
RCEP B	2022	2022	5	B!D15695
RCEP B	2023	2023	5	B!E15695
RCEP B	2024	2024	5	B!F15695
RCEP B	2025	2025	5	B!G15695
RCEP B	2026	2026	5	B!H15695
RCEP B	2027	2027	5	B!I15695
RCEP C	2022	2022	5	C!D15695
RCEP C	2023	2023	5	C!E15695
RCEP C	2024	2024	5	C!F15695
RCEP C	2025	2025	5	C!G15695
RCEP C	2026	2026	5	C!H15695
RCEP C	2027	2027	5	C!I15695

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	5	D!D15694
RCEP D	2023	2023	5	D!E15694
RCEP D	2024	2024	5	D!F15694
RCEP D	2025	2025	5	D!G15694
RCEP D	2026	2026	5	D!H15694
RCEP D	2027	2027	5	D!I15694
RCEP E	2022	2022	5	E!D15698
RCEP E	2023	2023	5	E!E15698
RCEP E	2024	2024	5	E!F15698
RCEP E	2025	2025	5	E!G15698
RCEP E	2026	2026	5	E!H15698
RCEP E	2027	2027	5	E!I15698
RCEP F	2022	2022	5	F!D15695
RCEP F	2023	2023	5	F!E15695
RCEP F	2024	2024	5	F!F15695
RCEP F	2025	2025	5	F!G15695
RCEP F	2026	2026	5	F!H15695
RCEP F	2027	2027	5	F!I15695
VIFTA	2024	2024	5	VI!F14646
VIFTA	2025	2025	5	VI!G14646
VIFTA	2026	2026	5	VI!H14646
VIFTA	2027	2027	5	VI!I14646

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%, 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%, VCFTA 5%, VJEPA 5%, VIFTA 5%, ACFTA 50%: 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 8702.30 has 14 lines; 8702.30.69 is distinguished from its siblings by: Other.	8702.30.10 Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans); 8702.30.21 Of a g.v.w. exceeding 24 t; 8702.30.29 Other; 8702.30.31 Of a g.v.w. exceeding 24 t; 8702.30.39 Other; 8702.30.41 Of a g.v.w. exceeding 24 t	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 8702.30.69. 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 8702.30.69 was checked against BT2026 (cell BT2026!N16377), 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.