Vietnam Tariff Intelligence

HS 8702.90.59 detail

HS code	8702.90.59
Description	Motor vehicles for the transport of ten or more persons, including the driver / - Other: / - - Other: / - - - Motor coaches, buses or minibuses, for the transport of 30 persons or more and specially designed for use in airports: / - - - - Other
Unit	chiếc
Generated	08/11/2026 20:01:20
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/87029059/

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!K16422
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N16422
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16422
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!E15730
ATIGA	2022	2022	0	AT!E15659
ATIGA	2023	2023	0	AT!F15659
ATIGA	2024	2024	0	AT!G15659
ATIGA	2025	2025	0	AT!H15659
ATIGA	2026	2026	0	AT!I15659
ATIGA	2027	2027	0	AT!J15659
AJCEP	30/12/2022 - 31/3/2023	2022	5	AJ!E15715
AJCEP	01/4/2023 - 31/3/2024	2023	5	AJ!F15715
AJCEP	01/4/2024 - 31/3/2025	2024	5	AJ!G15715

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H15715
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I15715
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J15715
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E15716
VJEPA	01/4/2023 - 31/3/2024	2023	5	VJ!F15716
VJEPA	01/4/2024 - 31/3/2025	2024	5	VJ!G15716
VJEPA	01/4/2025 - 31/3/2026	2025	5	VJ!H15716
VJEPA	01/4/2026 - 31/3/2027	2026	5	VJ!I15716
VJEPA	01/4/2027 - 31/3/2028	2027	5	VJ!J15716
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15717
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H15666
AIFTA	30/12/2022	2022	*	AI!F15673
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15673
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15673
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15673
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15673
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15673
VKFTA	2022	2022	0	VK!E15713
VKFTA	2023	2023	0	VK!F15713
VKFTA	2024	2024	0	VK!G15713
VKFTA	2025	2025	0	VK!H15713
VKFTA	2026	2026	0	VK!I15713
VKFTA	2027	2027	0	VK!J15713
VCFTA	2022	2022	5	VC!D15775
VCFTA	2023	2023	5	VC!E15775
VCFTA	2024	2024	5	VC!F15775

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G15775
VCFTA	2026	2026	5	VC!H15775
VCFTA	2027	2027	5	VC!I15775
VN-EAEU	2022	2022	*	EAV!D15749
VN-EAEU	2023	2023	*	EAV!E15749
VN-EAEU	2024	2024	*	EAV!F15749
VN-EAEU	2025	2025	*	EAV!G15749
VN-EAEU	2026	2026	*	EAV!H15749
VN-EAEU	2027	2027	*	EAV!I15749
AHKFTA	2022	2022	*	AKH!D15752
AHKFTA	2023	2023	*	AKH!E15752
AHKFTA	2024	2024	*	AKH!F15752
AHKFTA	2025	2025	*	AKH!G15752
AHKFTA	2026	2026	*	AKH!H15752
AHKFTA	2027	2027	*	AKH!I15752
EVFTA	2022	2022	3,6	EV-NK!D15758
EVFTA	2023	2023	3,1	EV-NK!E15758
EVFTA	2024	2024	2,7	EV-NK!F15758
EVFTA	2025	2025	2,2	EV-NK!G15758
EVFTA	2026	2026	1,8	EV-NK!H15758
EVFTA	2027	2027	1,3	EV-NK!I15758
UKVFTA	2022	2022	3,6	UKV!D15757
UKVFTA	2023	2023	3,1	UKV!E15757
UKVFTA	2024	2024	2,7	UKV!F15757
UKVFTA	2025	2025	2,2	UKV!G15757
UKVFTA	2026	2026	1,8	UKV!H15757

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I15757
CPTPP	(I)	2021 (DERIVED)	3,3	CPTPP!D15746
CPTPP	(II)	2022 (DERIVED)	2,9	CPTPP!E15746
CPTPP	(III)	2023 (DERIVED)	2,5	CPTPP!F15746
CPTPP	(IV)	2024 (DERIVED)	2	CPTPP!G15746
CPTPP	(V)	2025 (DERIVED)	1,6	CPTPP!H15746
CPTPP	(VI)	2026 (DERIVED)	1,2	CPTPP!I15746
CPTPP	(VII)	2027 (DERIVED)	0,8	CPTPP!J15746
RCEP A	2022	2022	5	RCEPT-A!D15740
RCEP A	2023	2023	5	RCEPT-A!E15740
RCEP A	2024	2024	5	RCEPT-A!F15740
RCEP A	2025	2025	5	RCEPT-A!G15740
RCEP A	2026	2026	5	RCEPT-A!H15740
RCEP A	2027	2027	5	RCEPT-A!I15740
RCEP B	2022	2022	5	B!D15740
RCEP B	2023	2023	5	B!E15740
RCEP B	2024	2024	5	B!F15740
RCEP B	2025	2025	5	B!G15740
RCEP B	2026	2026	5	B!H15740
RCEP B	2027	2027	5	B!I15740
RCEP C	2022	2022	5	C!D15740
RCEP C	2023	2023	5	C!E15740
RCEP C	2024	2024	5	C!F15740
RCEP C	2025	2025	5	C!G15740
RCEP C	2026	2026	5	C!H15740
RCEP C	2027	2027	5	C!I15740

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	5	D!D15739
RCEP D	2023	2023	5	D!E15739
RCEP D	2024	2024	5	D!F15739
RCEP D	2025	2025	5	D!G15739
RCEP D	2026	2026	5	D!H15739
RCEP D	2027	2027	5	D!I15739
RCEP E	2022	2022	5	E!D15743
RCEP E	2023	2023	5	E!E15743
RCEP E	2024	2024	5	E!F15743
RCEP E	2025	2025	5	E!G15743
RCEP E	2026	2026	5	E!H15743
RCEP E	2027	2027	5	E!I15743
RCEP F	2022	2022	5	F!D15740
RCEP F	2023	2023	5	F!E15740
RCEP F	2024	2024	5	F!F15740
RCEP F	2025	2025	5	F!G15740
RCEP F	2026	2026	5	F!H15740
RCEP F	2027	2027	5	F!I15740
VIFTA	2024	2024	5	VI!F14691
VIFTA	2025	2025	5	VI!G14691
VIFTA	2026	2026	5	VI!H14691
VIFTA	2027	2027	5	VI!I14691

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 8702.90 has 16 lines; 8702.90.59 is distinguished from its siblings by: Other.	8702.90.10 Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans); 8702.90.21 Of a g.v.w. exceeding 24 t; 8702.90.29 Other; 8702.90.31 Of a g.v.w. exceeding 24 t; 8702.90.32 Other; 8702.90.33 Other, 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 8702.90.59. 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 8702.90.59 was checked against BT2026 (cell BT2026!N16422), 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.