

## HS 8702.90.90 detail

|                     |                                                                                                                     |
|---------------------|---------------------------------------------------------------------------------------------------------------------|
| HS code             | 8702.90.90                                                                                                          |
| Description         | Motor vehicles for the transport of ten or more persons, including the driver / - Other: / - - Other: / - - - Other |
| Unit                | chiếc                                                                                                               |
| Generated           | 01/11/2026 13:32:59                                                                                                 |
| 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                | <a href="https://vietnamtariff.com/hs-code/87029090/">https://vietnamtariff.com/hs-code/87029090/</a>               |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis          | effective  | Source         |
|----------------------|--------------|------------------------|----------------------|------------|----------------|
| Ordinary import duty | 105          | 105%                   | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K16430  |
| Preferential (MFN)   | 70           | 70%                    | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N16430  |
| VAT                  | 10/8         | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL2 |            | BT2026!Q16430  |
| Excise tax           | ĐB           | Excise – see schedule  | 66/2025/QH15         | 2025-06-14 | BT2026!CG16430 |
| 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     |
|-------|--------------|------|------------------------|--------|-----------------|----------------|------------|
| ATIGA | 0            | 0%   | Consolidated<br>BT2026 | 2026   | D               | 126/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate           | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status           |
|----------------|--------------|----------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------------|
| 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       |
| EVFTA          | 25,4         | 25.4%          | Consolidated BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem       |
| UKVFTA         | 25,4         | 25.4%          | Consolidated BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem       |
| CPTPP          | 28; M: 35    | 28% · M: 35%   | Consolidated BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem       |
| AANZFTA        | 50           | 50%            | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem       |
| ACFTA          | 50           | 50%            | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex A) | 70           | 70%            | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex B) | 70           | 70%            | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex C) | 70           | 70%            | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex F) | 70           | 70%            | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| VKFTA          | 70           | 70%            | Consolidated BT2026 | 2026                                   | VK                                | 125/2022/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 (*) |

| FTA            | Source value | Rate           | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status           |
|----------------|--------------|----------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------------|
| AIFTA          | *            | * not eligible | Consolidated BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Not eligible (*) |
| AJCEP          | *            | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Not eligible (*) |
| AKFTA          | *            | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex D) | *            | * not eligible | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex E) | *            | * not eligible | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| VCFTA          | *            | * not eligible | Consolidated BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Not eligible (*) |
| VJEPA          | *            | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Not eligible (*) |
| VIFTA          | *            | * not eligible | Consolidated BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/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!E15738 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E15667 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F15667 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G15667 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H15667 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I15667 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J15667 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | *            | AJ!E15723 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | *            | AJ!F15723 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | *            | AJ!G15723   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | *            | AJ!H15723   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | *            | AJ!I15723   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | *            | AJ!J15723   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | *            | VJ!E15724   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | *            | VJ!F15724   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | *            | VJ!G15724   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | *            | VJ!H15724   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | *            | VJ!I15724   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | *            | VJ!J15724   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | *            | AK!F15725   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 50           | AANZ!H15674 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F15681   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G15681   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H15681   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I15681   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J15681   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K15681   |
| VKFTA   | 2022                                   | 2022 | 70           | VK!E15721   |
| VKFTA   | 2023                                   | 2023 | 70           | VK!F15721   |
| VKFTA   | 2024                                   | 2024 | 70           | VK!G15721   |
| VKFTA   | 2025                                   | 2025 | 70           | VK!H15721   |
| VKFTA   | 2026                                   | 2026 | 70           | VK!I15721   |
| VKFTA   | 2027                                   | 2027 | 70           | VK!J15721   |
| VCFTA   | 2022                                   | 2022 | *            | VC!D15783   |
| VCFTA   | 2023                                   | 2023 | *            | VC!E15783   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2024   | 2024 | *            | VC!F15783    |
| VCFTA   | 2025   | 2025 | *            | VC!G15783    |
| VCFTA   | 2026   | 2026 | *            | VC!H15783    |
| VCFTA   | 2027   | 2027 | *            | VC!I15783    |
| VN-EAEU | 2022   | 2022 | 19,1         | EAV!D15757   |
| VN-EAEU | 2023   | 2023 | 12,7         | EAV!E15757   |
| VN-EAEU | 2024   | 2024 | 6,4          | EAV!F15757   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G15757   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H15757   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I15757   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D15760   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E15760   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F15760   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G15760   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H15760   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I15760   |
| EVFTA   | 2022   | 2022 | 50,9         | EV-NK!D15766 |
| EVFTA   | 2023   | 2023 | 44,5         | EV-NK!E15766 |
| EVFTA   | 2024   | 2024 | 38,1         | EV-NK!F15766 |
| EVFTA   | 2025   | 2025 | 31,8         | EV-NK!G15766 |
| EVFTA   | 2026   | 2026 | 25,4         | EV-NK!H15766 |
| EVFTA   | 2027   | 2027 | 19           | EV-NK!I15766 |
| UKVFTA  | 2022   | 2022 | 50,9         | UKV!D15765   |
| UKVFTA  | 2023   | 2023 | 44,5         | UKV!E15765   |
| UKVFTA  | 2024   | 2024 | 38,1         | UKV!F15765   |
| UKVFTA  | 2025   | 2025 | 31,8         | UKV!G15765   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2026   | 2026           | 25,4         | UKV!H15765     |
| UKVFTA | 2027   | 2027           | 19           | UKV!I15765     |
| CPTPP  | (I)    | 2021 (DERIVED) | 63           | CPTPP!D15754   |
| CPTPP  | (II)   | 2022 (DERIVED) | 56           | CPTPP!E15754   |
| CPTPP  | (III)  | 2023 (DERIVED) | 49           | CPTPP!F15754   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 42           | CPTPP!G15754   |
| CPTPP  | (V)    | 2025 (DERIVED) | 35           | CPTPP!H15754   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 28           | CPTPP!I15754   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 21           | CPTPP!J15754   |
| RCEP A | 2022   | 2022           | 70           | RCEPT-A!D15748 |
| RCEP A | 2023   | 2023           | 70           | RCEPT-A!E15748 |
| RCEP A | 2024   | 2024           | 70           | RCEPT-A!F15748 |
| RCEP A | 2025   | 2025           | 70           | RCEPT-A!G15748 |
| RCEP A | 2026   | 2026           | 70           | RCEPT-A!H15748 |
| RCEP A | 2027   | 2027           | 70           | RCEPT-A!I15748 |
| RCEP B | 2022   | 2022           | 70           | B!D15748       |
| RCEP B | 2023   | 2023           | 70           | B!E15748       |
| RCEP B | 2024   | 2024           | 70           | B!F15748       |
| RCEP B | 2025   | 2025           | 70           | B!G15748       |
| RCEP B | 2026   | 2026           | 70           | B!H15748       |
| RCEP B | 2027   | 2027           | 70           | B!I15748       |
| RCEP C | 2022   | 2022           | 70           | C!D15748       |
| RCEP C | 2023   | 2023           | 70           | C!E15748       |
| RCEP C | 2024   | 2024           | 70           | C!F15748       |
| RCEP C | 2025   | 2025           | 70           | C!G15748       |
| RCEP C | 2026   | 2026           | 70           | C!H15748       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP C | 2027   | 2027 | 70           | C!I15748  |
| RCEP D | 2022   | 2022 | *            | D!D15747  |
| RCEP D | 2023   | 2023 | *            | D!E15747  |
| RCEP D | 2024   | 2024 | *            | D!F15747  |
| RCEP D | 2025   | 2025 | *            | D!G15747  |
| RCEP D | 2026   | 2026 | *            | D!H15747  |
| RCEP D | 2027   | 2027 | *            | D!I15747  |
| RCEP E | 2022   | 2022 | *            | E!D15751  |
| RCEP E | 2023   | 2023 | *            | E!E15751  |
| RCEP E | 2024   | 2024 | *            | E!F15751  |
| RCEP E | 2025   | 2025 | *            | E!G15751  |
| RCEP E | 2026   | 2026 | *            | E!H15751  |
| RCEP E | 2027   | 2027 | *            | E!I15751  |
| RCEP F | 2022   | 2022 | 70           | F!D15748  |
| RCEP F | 2023   | 2023 | 70           | F!E15748  |
| RCEP F | 2024   | 2024 | 70           | F!F15748  |
| RCEP F | 2025   | 2025 | 70           | F!G15748  |
| RCEP F | 2026   | 2026 | 70           | F!H15748  |
| RCEP F | 2027   | 2027 | 70           | F!I15748  |
| VIFTA  | 2024   | 2024 | *            | VI!F14699 |
| VIFTA  | 2025   | 2025 | *            | VI!G14699 |
| VIFTA  | 2026   | 2026 | *            | VI!H14699 |
| VIFTA  | 2027   | 2027 | *            | VI!I14699 |

### 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 ATKTK 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 "28; M: 35" has a general 28% and an "M:" 35% 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 "28; M: 35", the FTA schedule for period (VI) shows "28".                                                                                                                               |                                                                                                                                                                                                                                                                          | 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                          | RCEP (Annex A) 70%, RCEP (Annex B) 70%, RCEP (Annex C) 70%, RCEP (Annex F) 70%, VKFTA 70%: the preferential rate is equal to or higher than the MFN rate (70%) in the source tariff – claiming the FTA brings no saving. | MFN 70%                                                                                                                                                                                                                                                                  |                                    | 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; 8702.90.90 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 "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).          | Not verified – check required          |
| 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).                              | Not verified – check required          |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8702.90.90. 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 70% for 8702.90.90 was checked against BT2026 (cell BT2026!N16430), 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 ATKTK 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.