Vietnam Tariff Intelligence

HS 8703.24.43 detail

HS code	8703.24.43
Description	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars / - Other vehicles, with only spark-ignition internal combustion piston engine: / - - Of a cylinder capacity exceeding 3,000 cc: / - - - Other: / - - - - Prison vans
Unit	chiếc
Generated	11/11/2026 13:53:35
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/87032443/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16547
Preferential (MFN)	15	15%	73/2025/NĐ-CP	2025-03-31	BT2026!N16547
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q16547
Excise tax	ĐB	Excise – see schedule	66/2025/QH15	2025-06-14	BT2026!CG16547
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

AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, MY)	0% (except KH, MY)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
EVFTA	4,5	4.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4,5	4.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VCFTA	8	8%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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 (*)
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 (*)
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)		5	AC!E15856
ATIGA	2022	2022	0	AT!E15785
ATIGA	2023	2023	0	AT!F15785
ATIGA	2024	2024	0	AT!G15785
ATIGA	2025	2025	0	AT!H15785
ATIGA	2026	2026	0	AT!I15785
ATIGA	2027	2027	0	AT!J15785
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15841
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15841
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15841
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15841

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15841
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15841
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15842
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15842
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15842
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15842
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15842
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15842
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15843
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15792
AIFTA	30/12/2022	2022	*	AI!F15799
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15799
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15799
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15799
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15799
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15799
VKFTA	2022	2022	0	VK!E15839
VKFTA	2023	2023	0	VK!F15839
VKFTA	2024	2024	0	VK!G15839
VKFTA	2025	2025	0	VK!H15839
VKFTA	2026	2026	0	VK!I15839
VKFTA	2027	2027	0	VK!J15839
VCFTA	2022	2022	10	VC!D15901
VCFTA	2023	2023	10	VC!E15901
VCFTA	2024	2024	8	VC!F15901
VCFTA	2025	2025	8	VC!G15901

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	8	VC!H15901
VCFTA	2027	2027	8	VC!I15901
VN-EAEU	2022	2022	*	EAV!D15875
VN-EAEU	2023	2023	*	EAV!E15875
VN-EAEU	2024	2024	*	EAV!F15875
VN-EAEU	2025	2025	*	EAV!G15875
VN-EAEU	2026	2026	*	EAV!H15875
VN-EAEU	2027	2027	*	EAV!I15875
AHKFTA	2022	2022	*	AKH!D15878
AHKFTA	2023	2023	*	AKH!E15878
AHKFTA	2024	2024	*	AKH!F15878
AHKFTA	2025	2025	*	AKH!G15878
AHKFTA	2026	2026	*	AKH!H15878
AHKFTA	2027	2027	*	AKH!I15878
EVFTA	2022	2022	10,5	EV-NK!D15884
EVFTA	2023	2023	9	EV-NK!E15884
EVFTA	2024	2024	7,5	EV-NK!F15884
EVFTA	2025	2025	6	EV-NK!G15884
EVFTA	2026	2026	4,5	EV-NK!H15884
EVFTA	2027	2027	3	EV-NK!I15884
UKVFTA	2022	2022	10,5	UKV!D15883
UKVFTA	2023	2023	9	UKV!E15883
UKVFTA	2024	2024	7,5	UKV!F15883
UKVFTA	2025	2025	6	UKV!G15883
UKVFTA	2026	2026	4,5	UKV!H15883
UKVFTA	2027	2027	3	UKV!I15883

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	5	CPTPP!D15872
CPTPP	(II)	2022 (DERIVED)	3,7	CPTPP!E15872
CPTPP	(III)	2023 (DERIVED)	2,5	CPTPP!F15872
CPTPP	(IV)	2024 (DERIVED)	1,2	CPTPP!G15872
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15872
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15872
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15872
RCEP A	2022	2022	15	RCEPT-A!D15866
RCEP A	2023	2023	15	RCEPT-A!E15866
RCEP A	2024	2024	15	RCEPT-A!F15866
RCEP A	2025	2025	15	RCEPT-A!G15866
RCEP A	2026	2026	15	RCEPT-A!H15866
RCEP A	2027	2027	15	RCEPT-A!I15866
RCEP B	2022	2022	15	B!D15866
RCEP B	2023	2023	15	B!E15866
RCEP B	2024	2024	15	B!F15866
RCEP B	2025	2025	15	B!G15866
RCEP B	2026	2026	15	B!H15866
RCEP B	2027	2027	15	B!I15866
RCEP C	2022	2022	15	C!D15866
RCEP C	2023	2023	15	C!E15866
RCEP C	2024	2024	15	C!F15866
RCEP C	2025	2025	15	C!G15866
RCEP C	2026	2026	15	C!H15866
RCEP C	2027	2027	15	C!I15866
RCEP D	2022	2022	15	D!D15865

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	15	D!E15865
RCEP D	2024	2024	15	D!F15865
RCEP D	2025	2025	15	D!G15865
RCEP D	2026	2026	15	D!H15865
RCEP D	2027	2027	15	D!I15865
RCEP E	2022	2022	15	E!D15869
RCEP E	2023	2023	15	E!E15869
RCEP E	2024	2024	15	E!F15869
RCEP E	2025	2025	15	E!G15869
RCEP E	2026	2026	15	E!H15869
RCEP E	2027	2027	15	E!I15869
RCEP F	2022	2022	15	F!D15866
RCEP F	2023	2023	15	F!E15866
RCEP F	2024	2024	15	F!F15866
RCEP F	2025	2025	15	F!G15866
RCEP F	2026	2026	15	F!H15866
RCEP F	2027	2027	15	F!I15866
VIFTA	2024	2024	*	VI!F14816
VIFTA	2025	2025	*	VI!G14816
VIFTA	2026	2026	*	VI!H14816
VIFTA	2027	2027	*	VI!I14816

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-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 15%, RCEP (Annex B) 15%, RCEP (Annex C) 15%, RCEP (Annex D) 15%, RCEP (Annex E) 15%, RCEP (Annex F) 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 8703.24 has 18 lines; 8703.24.43 is distinguished from its siblings by: Prison vans.	8703.24.11 Ambulances; 8703.24.12 Hearses; 8703.24.13 Prison vans; 8703.24.14 Motor-homes; 8703.24.15 Sedan; 8703.24.21 Of four-wheel drive	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 8703.24.43. 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 15% for 8703.24.43 was checked against BT2026 (cell BT2026!N16547), basis 73/2025/NĐ-CP.		73/2025/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.