Vietnam Tariff Intelligence

HS 8703.40.36 detail

HS code	8703.40.36
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 both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power: / - - Other: / - - - Ambulances: / - - - - Other
Unit	chiếc
Generated	04/11/2026 23:41:12
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/87034036/

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!K16692
Preferential (MFN)	15	15%	73/2025/NĐ-CP	2025-03-31	BT2026!N16692
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q16692
Excise tax	ĐB	Excise – see schedule	66/2025/QH15	2025-06-14	BT2026!CG16692
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 BT2026	2026	D	126/2022/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	2,5; M: 3,3	2.5% · M: 3.3%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AJCEP	15	15%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
EVFTA	5,4/4,5	5,4 / 4,5 (several rates)	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Needs interpretation
UKVFTA	5,4/4,5	5,4 / 4,5 (several rates)	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Needs interpretation
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	20	20%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AANZFTA	23.3	23.3%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/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 (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)

RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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 (*)
RCEP (Annex F)	*	* 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)		20	AC!E16001
ATIGA	2022	2022	0	AT!E15930
ATIGA	2023	2023	0	AT!F15930
ATIGA	2024	2024	0	AT!G15930
ATIGA	2025	2025	0	AT!H15930
ATIGA	2026	2026	0	AT!I15930
ATIGA	2027	2027	0	AT!J15930
AJCEP	30/12/2022 - 31/3/2023	2022	15	AJ!E15986
AJCEP	01/4/2023 - 31/3/2024	2023	15	AJ!F15986
AJCEP	01/4/2024 - 31/3/2025	2024	15	AJ!G15986
AJCEP	01/4/2025 - 31/3/2026	2025	15	AJ!H15986

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	15	AJ!I15986
AJCEP	01/4/2027 - 31/3/2028	2027	15	AJ!J15986
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E15987
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F15987
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G15987
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H15987
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I15987
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J15987
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F15988
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		23.3	AANZ!H15947
AIFTA	30/12/2022	2022	*	AI!F15944
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15944
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15944
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15944
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15944
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15944
VKFTA	2022	2022	5	VK!E15984
VKFTA	2023	2023	5	VK!F15984
VKFTA	2024	2024	5	VK!G15984
VKFTA	2025	2025	5	VK!H15984
VKFTA	2026	2026	5	VK!I15984
VKFTA	2027	2027	5	VK!J15984
VCFTA	2022	2022	*	VC!D16046
VCFTA	2023	2023	*	VC!E16046
VCFTA	2024	2024	*	VC!F16046
VCFTA	2025	2025	*	VC!G16046

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H16046
VCFTA	2027	2027	*	VC!I16046
VN-EAEU	2022	2022	4,1	EAV!D16020
VN-EAEU	2023	2023	2,7	EAV!E16020
VN-EAEU	2024	2024	1,4	EAV!F16020
VN-EAEU	2025	2025	0	EAV!G16020
VN-EAEU	2026	2026	0	EAV!H16020
VN-EAEU	2027	2027	0	EAV!I16020
AHKFTA	2022	2022	*	AKH!D16023
AHKFTA	2023	2023	*	AKH!E16023
AHKFTA	2024	2024	*	AKH!F16023
AHKFTA	2025	2025	*	AKH!G16023
AHKFTA	2026	2026	*	AKH!H16023
AHKFTA	2027	2027	*	AKH!I16023
EVFTA	2022	2022		EV-NK!16029
EVFTA	2023	2023		EV-NK!16029
EVFTA	2024	2024		EV-NK!16029
EVFTA	2025	2025		EV-NK!16029
EVFTA	2026	2026		EV-NK!16029
EVFTA	2027	2027		EV-NK!16029
UKVFTA	2022	2022		UKV!16028
UKVFTA	2023	2023		UKV!16028
UKVFTA	2024	2024		UKV!16028
UKVFTA	2025	2025		UKV!16028
UKVFTA	2026	2026		UKV!16028
UKVFTA	2027	2027		UKV!16028

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	6,6	CPTPP!D16021
CPTPP	(II)	2022 (DERIVED)	5,8	CPTPP!E16021
CPTPP	(III)	2023 (DERIVED)	5	CPTPP!F16021
CPTPP	(IV)	2024 (DERIVED)	4,1	CPTPP!G16021
CPTPP	(V)	2025 (DERIVED)	3,3	CPTPP!H16021
CPTPP	(VI)	2026 (DERIVED)	2,5	CPTPP!I16021
CPTPP	(VII)	2027 (DERIVED)	1,6	CPTPP!J16021
RCEP A	2022	2022	15	RCEPT-A!D16011
RCEP A	2023	2023	15	RCEPT-A!E16011
RCEP A	2024	2024	15	RCEPT-A!F16011
RCEP A	2025	2025	15	RCEPT-A!G16011
RCEP A	2026	2026	15	RCEPT-A!H16011
RCEP A	2027	2027	15	RCEPT-A!I16011
RCEP B	2022	2022	*	B!D16011
RCEP B	2023	2023	*	B!E16011
RCEP B	2024	2024	*	B!F16011
RCEP B	2025	2025	*	B!G16011
RCEP B	2026	2026	*	B!H16011
RCEP B	2027	2027	*	B!I16011
RCEP C	2022	2022	*	C!D16011
RCEP C	2023	2023	*	C!E16011
RCEP C	2024	2024	*	C!F16011
RCEP C	2025	2025	*	C!G16011
RCEP C	2026	2026	*	C!H16011
RCEP C	2027	2027	*	C!I16011
RCEP D	2022	2022	*	D!D16010

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E16010
RCEP D	2024	2024	*	D!F16010
RCEP D	2025	2025	*	D!G16010
RCEP D	2026	2026	*	D!H16010
RCEP D	2027	2027	*	D!I16010
RCEP E	2022	2022	*	E!D16014
RCEP E	2023	2023	*	E!E16014
RCEP E	2024	2024	*	E!F16014
RCEP E	2025	2025	*	E!G16014
RCEP E	2026	2026	*	E!H16014
RCEP E	2027	2027	*	E!I16014
RCEP F	2022	2022	*	F!D16011
RCEP F	2023	2023	*	F!E16011
RCEP F	2024	2024	*	F!F16011
RCEP F	2025	2025	*	F!G16011
RCEP F	2026	2026	*	F!H16011
RCEP F	2027	2027	*	F!I16011
VIFTA	2024	2024	*	VI!F14961
VIFTA	2025	2025	*	VI!G14961
VIFTA	2026	2026	*	VI!H14961
VIFTA	2027	2027	*	VI!I14961

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 "2,5; M: 3,3" has a general 2.5% and an "M:" 3.3% 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 "2,5; M: 3,3", the FTA schedule for period (VI) shows "2,5".		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	AJCEP 15%, RCEP (Annex A) 15%, ACFTA 20%, AANZFTA 23.3%: 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 8703.40 has 68 lines; 8703.40.36 is distinguished from its siblings by: Other.	8703.40.11 Go-karts; 8703.40.12 All-Terrain Vehicles (ATV); 8703.40.13 Ambulances; 8703.40.14 Hearses; 8703.40.15 Prison vans; 8703.40.16 Of a cylinder capacity not exceeding 2,000 cc	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 8703.40.36. 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 8703.40.36 was checked against BT2026 (cell BT2026!N16692), 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.