Vietnam Tariff Intelligence

HS 8703.60.35 detail

HS code	8703.60.35
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, capable of being charged by plugging to external source of electric power: / - - Other: / - - - Ambulances: / - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc
Unit	chiếc
Generated	02/11/2026 19:53:52
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/87036035/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16859
Preferential (MFN)	20	20%	73/2025/NĐ-CP	2025-03-31	BT2026!N16859
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q16859
Excise tax	ĐB	Excise – see schedule	66/2025/QH15	2025-06-14	BT2026!CG16859
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, 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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
EVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	10	10%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/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)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	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 (*)
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)		5	AC!E16168
ATIGA	2022	2022	0	AT!E16097
ATIGA	2023	2023	0	AT!F16097
ATIGA	2024	2024	0	AT!G16097
ATIGA	2025	2025	0	AT!H16097
ATIGA	2026	2026	0	AT!I16097
ATIGA	2027	2027	0	AT!J16097
AJCEP	30/12/2022 - 31/3/2023	2022	15	AJ!E16153
AJCEP	01/4/2023 - 31/3/2024	2023	15	AJ!F16153
AJCEP	01/4/2024 - 31/3/2025	2024	15	AJ!G16153
AJCEP	01/4/2025 - 31/3/2026	2025	15	AJ!H16153

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	15	AJ!I16153
AJCEP	01/4/2027 - 31/3/2028	2027	15	AJ!J16153
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16154
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16154
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16154
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16154
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16154
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16154
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16155
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		10	AANZ!H16114
AIFTA	30/12/2022	2022	*	AI!F16111
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16111
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16111
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16111
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16111
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16111
VKFTA	2022	2022	0	VK!E16151
VKFTA	2023	2023	0	VK!F16151
VKFTA	2024	2024	0	VK!G16151
VKFTA	2025	2025	0	VK!H16151
VKFTA	2026	2026	0	VK!I16151
VKFTA	2027	2027	0	VK!J16151
VCFTA	2022	2022	*	VC!D16213
VCFTA	2023	2023	*	VC!E16213
VCFTA	2024	2024	*	VC!F16213
VCFTA	2025	2025	*	VC!G16213

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H16213
VCFTA	2027	2027	*	VC!I16213
VN-EAEU	2022	2022	4,1	EAV!D16187
VN-EAEU	2023	2023	2,7	EAV!E16187
VN-EAEU	2024	2024	1,4	EAV!F16187
VN-EAEU	2025	2025	0	EAV!G16187
VN-EAEU	2026	2026	0	EAV!H16187
VN-EAEU	2027	2027	0	EAV!I16187
AHKFTA	2022	2022	*	AKH!D16190
AHKFTA	2023	2023	*	AKH!E16190
AHKFTA	2024	2024	*	AKH!F16190
AHKFTA	2025	2025	*	AKH!G16190
AHKFTA	2026	2026	*	AKH!H16190
AHKFTA	2027	2027	*	AKH!I16190
EVFTA	2022	2022	10,9	EV-NK!D16202
EVFTA	2023	2023	9,5	EV-NK!E16202
EVFTA	2024	2024	8,1	EV-NK!F16202
EVFTA	2025	2025	6,8	EV-NK!G16202
EVFTA	2026	2026	5,4	EV-NK!H16202
EVFTA	2027	2027	4	EV-NK!I16202
UKVFTA	2022	2022	10,9	UKV!D16201
UKVFTA	2023	2023	9,5	UKV!E16201
UKVFTA	2024	2024	8,1	UKV!F16201
UKVFTA	2025	2025	6,8	UKV!G16201
UKVFTA	2026	2026	5,4	UKV!H16201
UKVFTA	2027	2027	4	UKV!I16201

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	6,6	CPTPP!D16190
CPTPP	(II)	2022 (DERIVED)	5,8	CPTPP!E16190
CPTPP	(III)	2023 (DERIVED)	5	CPTPP!F16190
CPTPP	(IV)	2024 (DERIVED)	4,1	CPTPP!G16190
CPTPP	(V)	2025 (DERIVED)	3,3	CPTPP!H16190
CPTPP	(VI)	2026 (DERIVED)	2,5	CPTPP!I16190
CPTPP	(VII)	2027 (DERIVED)	1,6	CPTPP!J16190
RCEP A	2022	2022	20	RCEPT-A!D16178
RCEP A	2023	2023	20	RCEPT-A!E16178
RCEP A	2024	2024	20	RCEPT-A!F16178
RCEP A	2025	2025	20	RCEPT-A!G16178
RCEP A	2026	2026	20	RCEPT-A!H16178
RCEP A	2027	2027	20	RCEPT-A!I16178
RCEP B	2022	2022	20	B!D16178
RCEP B	2023	2023	20	B!E16178
RCEP B	2024	2024	20	B!F16178
RCEP B	2025	2025	20	B!G16178
RCEP B	2026	2026	20	B!H16178
RCEP B	2027	2027	20	B!I16178
RCEP C	2022	2022	20	C!D16178
RCEP C	2023	2023	20	C!E16178
RCEP C	2024	2024	20	C!F16178
RCEP C	2025	2025	20	C!G16178
RCEP C	2026	2026	20	C!H16178
RCEP C	2027	2027	20	C!I16178
RCEP D	2022	2022	*	D!D16177

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E16177
RCEP D	2024	2024	*	D!F16177
RCEP D	2025	2025	*	D!G16177
RCEP D	2026	2026	*	D!H16177
RCEP D	2027	2027	*	D!I16177
RCEP E	2022	2022	*	E!D16181
RCEP E	2023	2023	*	E!E16181
RCEP E	2024	2024	*	E!F16181
RCEP E	2025	2025	*	E!G16181
RCEP E	2026	2026	*	E!H16181
RCEP E	2027	2027	*	E!I16181
RCEP F	2022	2022	20	F!D16178
RCEP F	2023	2023	20	F!E16178
RCEP F	2024	2024	20	F!F16178
RCEP F	2025	2025	20	F!G16178
RCEP F	2026	2026	20	F!H16178
RCEP F	2027	2027	20	F!I16178
VIFTA	2024	2024	*	VI!F15128
VIFTA	2025	2025	*	VI!G15128
VIFTA	2026	2026	*	VI!H15128
VIFTA	2027	2027	*	VI!I15128

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	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 8703.60 has 68 lines; 8703.60.35 is distinguished from its siblings by: Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc.	8703.60.11 Go-karts; 8703.60.12 All-Terrain Vehicles (ATV); 8703.60.13 Ambulances; 8703.60.14 Hearses; 8703.60.15 Prison vans; 8703.60.16 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 8703.60.35. 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 20% for 8703.60.35 was checked against BT2026 (cell BT2026!N16859), 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.