

## HS 8703.60.87 detail

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 8703.60.87                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Description</b>         | 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: / - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive: / - - - - Of a cylinder capacity exceeding 3,000 cc |
| <b>Unit</b>                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Generated</b>           | 01/11/2026 18:48:35                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Data version</b>        | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Link</b>                | <a href="https://vietnamtariff.com/hs-code/87036087/">https://vietnamtariff.com/hs-code/87036087/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis          | effective  | Source         |
|----------------------|--------------|------------------------|----------------------|------------|----------------|
| Ordinary import duty | 78           | 78%                    | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K16903  |
| Preferential (MFN)   | 52           | 52%                    | 73/2025/NĐ-CP        | 2025-03-31 | BT2026!N16903  |
| VAT                  | 10/8         | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL2 |            | BT2026!Q16903  |
| Excise tax           | ĐB           | Excise – see schedule  | 66/2025/QH15         | 2025-06-14 | BT2026!CG16903 |
| 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       |
| VN-LAO         | 0         | 0%             | Consolidated<br>BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem       |
| VCFTA          | 8         | 8%             | Consolidated<br>BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem       |
| CPTPP          | 20; M: 25 | 20% · M: 25%   | Consolidated<br>BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem       |
| EVFTA          | 22,2      | 22.2%          | Consolidated<br>BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem       |
| UKVFTA         | 22,2      | 22.2%          | Consolidated<br>BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem       |
| AANZFTA        | 25        | 25%            | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem       |
| ACFTA          | 50        | 50%            | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/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          |
| RCEP (Annex A) | 70        | 70%            | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex B) | 70        | 70%            | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex C) | 70        | 70%            | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex F) | 70        | 70%            | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| VKFTA          | 76        | 76%            | Consolidated<br>BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem       |
| AHKFTA         | *         | * not eligible | Consolidated<br>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 (*) |
| 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 (*) |
| VJEPA          | * | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/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) |      | 50           | AC!E16212 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E16141 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F16141 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G16141 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H16141 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I16141 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J16141 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | *            | AJ!E16197 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | *            | AJ!F16197 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | *            | AJ!G16197 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | *            | AJ!H16197 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | *            | AJ!I16197   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | *            | AJ!J16197   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | *            | VJ!E16198   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | *            | VJ!F16198   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | *            | VJ!G16198   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | *            | VJ!H16198   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | *            | VJ!I16198   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | *            | VJ!J16198   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | *            | AK!F16199   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 25           | AANZ!H16158 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F16155   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G16155   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H16155   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I16155   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J16155   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K16155   |
| VKFTA   | 2022                                   | 2022 | 76           | VK!E16195   |
| VKFTA   | 2023                                   | 2023 | 76           | VK!F16195   |
| VKFTA   | 2024                                   | 2024 | 76           | VK!G16195   |
| VKFTA   | 2025                                   | 2025 | 76           | VK!H16195   |
| VKFTA   | 2026                                   | 2026 | 76           | VK!I16195   |
| VKFTA   | 2027                                   | 2027 | 76           | VK!J16195   |
| VCFTA   | 2022                                   | 2022 | 10           | VC!D16257   |
| VCFTA   | 2023                                   | 2023 | 10           | VC!E16257   |
| VCFTA   | 2024                                   | 2024 | 8            | VC!F16257   |
| VCFTA   | 2025                                   | 2025 | 8            | VC!G16257   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2026   | 2026 | 8            | VC!H16257    |
| VCFTA   | 2027   | 2027 | 8            | VC!I16257    |
| VN-EAEU | 2022   | 2022 | *            | EAV!D16231   |
| VN-EAEU | 2023   | 2023 | *            | EAV!E16231   |
| VN-EAEU | 2024   | 2024 | *            | EAV!F16231   |
| VN-EAEU | 2025   | 2025 | *            | EAV!G16231   |
| VN-EAEU | 2026   | 2026 | *            | EAV!H16231   |
| VN-EAEU | 2027   | 2027 | *            | EAV!I16231   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D16234   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E16234   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F16234   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G16234   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H16234   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I16234   |
| EVFTA   | 2022   | 2022 | 51,8         | EV-NK!D16250 |
| EVFTA   | 2023   | 2023 | 44,4         | EV-NK!E16250 |
| EVFTA   | 2024   | 2024 | 37           | EV-NK!F16250 |
| EVFTA   | 2025   | 2025 | 29,6         | EV-NK!G16250 |
| EVFTA   | 2026   | 2026 | 22,2         | EV-NK!H16250 |
| EVFTA   | 2027   | 2027 | 14,8         | EV-NK!I16250 |
| UKVFTA  | 2022   | 2022 | 51,8         | UKV!D16249   |
| UKVFTA  | 2023   | 2023 | 44,4         | UKV!E16249   |
| UKVFTA  | 2024   | 2024 | 37           | UKV!F16249   |
| UKVFTA  | 2025   | 2025 | 29,6         | UKV!G16249   |
| UKVFTA  | 2026   | 2026 | 22,2         | UKV!H16249   |
| UKVFTA  | 2027   | 2027 | 14,8         | UKV!I16249   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 52           | CPTPP!D16236   |
| CPTPP  | (II)   | 2022 (DERIVED) | 45           | CPTPP!E16236   |
| CPTPP  | (III)  | 2023 (DERIVED) | 36           | CPTPP!F16236   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 30           | CPTPP!G16236   |
| CPTPP  | (V)    | 2025 (DERIVED) | 25           | CPTPP!H16236   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 20           | CPTPP!I16236   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J16236   |
| RCEP A | 2022   | 2022           | 70           | RCEPT-A!D16222 |
| RCEP A | 2023   | 2023           | 70           | RCEPT-A!E16222 |
| RCEP A | 2024   | 2024           | 70           | RCEPT-A!F16222 |
| RCEP A | 2025   | 2025           | 70           | RCEPT-A!G16222 |
| RCEP A | 2026   | 2026           | 70           | RCEPT-A!H16222 |
| RCEP A | 2027   | 2027           | 70           | RCEPT-A!I16222 |
| RCEP B | 2022   | 2022           | 70           | B!D16222       |
| RCEP B | 2023   | 2023           | 70           | B!E16222       |
| RCEP B | 2024   | 2024           | 70           | B!F16222       |
| RCEP B | 2025   | 2025           | 70           | B!G16222       |
| RCEP B | 2026   | 2026           | 70           | B!H16222       |
| RCEP B | 2027   | 2027           | 70           | B!I16222       |
| RCEP C | 2022   | 2022           | 70           | C!D16222       |
| RCEP C | 2023   | 2023           | 70           | C!E16222       |
| RCEP C | 2024   | 2024           | 70           | C!F16222       |
| RCEP C | 2025   | 2025           | 70           | C!G16222       |
| RCEP C | 2026   | 2026           | 70           | C!H16222       |
| RCEP C | 2027   | 2027           | 70           | C!I16222       |
| RCEP D | 2022   | 2022           | *            | D!D16221       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2023   | 2023 | *            | D!E16221  |
| RCEP D | 2024   | 2024 | *            | D!F16221  |
| RCEP D | 2025   | 2025 | *            | D!G16221  |
| RCEP D | 2026   | 2026 | *            | D!H16221  |
| RCEP D | 2027   | 2027 | *            | D!I16221  |
| RCEP E | 2022   | 2022 | *            | E!D16225  |
| RCEP E | 2023   | 2023 | *            | E!E16225  |
| RCEP E | 2024   | 2024 | *            | E!F16225  |
| RCEP E | 2025   | 2025 | *            | E!G16225  |
| RCEP E | 2026   | 2026 | *            | E!H16225  |
| RCEP E | 2027   | 2027 | *            | E!I16225  |
| RCEP F | 2022   | 2022 | 70           | F!D16222  |
| RCEP F | 2023   | 2023 | 70           | F!E16222  |
| RCEP F | 2024   | 2024 | 70           | F!F16222  |
| RCEP F | 2025   | 2025 | 70           | F!G16222  |
| RCEP F | 2026   | 2026 | 70           | F!H16222  |
| RCEP F | 2027   | 2027 | 70           | F!I16222  |
| VIFTA  | 2024   | 2024 | *            | VI!F15172 |
| VIFTA  | 2025   | 2025 | *            | VI!G15172 |
| VIFTA  | 2026   | 2026 | *            | VI!H15172 |
| VIFTA  | 2027   | 2027 | *            | VI!I15172 |

### 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 "20; M: 25" has a general 20% and an "M:" 25% 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 "20; M: 25", the FTA schedule for period (VI) shows "20".                                                                                                                               |                                                                                                                                                                                         | 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 76%: the preferential rate is equal to or higher than the MFN rate (52%) in the source tariff – claiming the FTA brings no saving. | MFN 52%                                                                                                                                                                                 |                                    | 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; 8703.60.87 is distinguished from its siblings by: Of a cylinder capacity 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 8703.60.87. 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 52% for 8703.60.87 was checked against BT2026 (cell BT2026!N16903), 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.