Vietnam Tariff Intelligence

Import Tariff Advisory Report – 8703.40.26

HS code	8703.40.26 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: / - - Completely Knocked Down: / - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive: / - - - - Of a cylinder capacity exceeding 2,000 cc
Product description	
Country of origin	Not provided
Import date	2026-11-03 (data year 2026)
Generated	03/11/2026 06:20:13
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/tools/tariff-advisor/?hs=87034026

Recommended Tariff Options

#	Tariff scheme	Source value	Published rate	Recommendation	Ranking criteria	Proof of origin
1	VN-LAO	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	S
2	VN-CAM		No data	Eligibility Not Confirmed	Rate: ✗; Country: ?; Year: ✗; Documents: ?; Legal: ✓; Verified: ✗	S
3	VNCU		No data	Eligibility Not Confirmed	Rate: ✗; Country: ?; Year: ✗; Documents: ?; Legal: ✓; Verified: ✗	VNCB · Form VC (Cuba)
4	AANZFTA	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AANZ
5	ACFTA	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	E
6	AHKFTA	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AHK

#	Tariff scheme	Source value	Published rate	Recommendation	Ranking criteria	Proof of origin
7	AIFTA	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AI
8	AJCEP	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AJ
9	AKFTA	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AK
10	ATIGA	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	D
11	CPTPP	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	CPTPP
12	EVFTA	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	EUR.1
13	RCEP (Annex A)	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
14	RCEP (Annex B)	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
15	RCEP (Annex C)	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
16	RCEP (Annex D)	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
17	RCEP (Annex E)	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
18	RCEP (Annex F)	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
19	UKVFTA	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	EUR.1
20	VCFTA	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	VC
21	VJEPA	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	JV · Form VJ

#	Tariff scheme	Source value	Published rate	Recommendation	Ranking criteria	Proof of origin
22	VKFTA	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	VK
23	VN-EAEU	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	EAV
24	VIFTA	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✗; Verified: ✗	Form VI (verify)

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8703.40 has 68 lines; 8703.40.26 is distinguished from its siblings by: Of a cylinder capacity exceeding 2,000 cc.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8703.40.26. 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 Theo hướng dẫn tại khoản 1.1 Chương 98 for 8703.40.26 was checked against BT2026 (cell BT2026!N16680), 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

Required Documentation

Required Documentation	Notes
Commercial invoice	Goods description, unit price and Incoterm must match the declaration and C/O.
Packing list	
Bill of lading / air waybill	Evidence of direct consignment for FTA claims.
Import customs declaration (VNACCS)	Declare HS code, tariff schedule code and origin.

Required Documentation	Notes
Sales contract	
Technical documents (catalogue, drawings, mill test certificate)	Supports classification features (material, dimensions, processing level).
Specialised inspection registration / conformity certificate	

Recommended Next Actions

#	Recommended action
1	Prepare inspection/certification filings under the cited instruments before clearance.
2	Read the referenced instruments.
3	Verify the distinguishing features; consider an advance classification ruling if uncertain.
4	Enter the country of origin to compare preferential schedules.
5	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).
6	Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15).

Rates: consolidated BT2026 tariff

FTA schedules: worksheets AC, AT, AJ, VJ, AK, AANZ, AI, VK, VC, EAV, CPTPP, AKH, EV-NK, VNCU, UKV, VI, VNCAM, RCEP A–F

FTA parties, country codes: reference data

Advisory rules, mappings: advisory data

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.