Vietnam Tariff Intelligence

HS 8702.20.23 detail

HS code	8702.20.23
Description	Motor vehicles for the transport of ten or more persons, including the driver / - With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion: / - - Completely Knocked Down: / - - - Other, for the transport of 30 persons or more: / - - - - Of a g.v.w. exceeding 24 t
Unit	chiếc
Generated	07/11/2026 22:00:49
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/87022023/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	150% thuế MFN	150% of MFN	15/2023/QĐ-TTg	2023-07-15	BT2026!K16339
Preferential (MFN)	Theo hướng dẫn tại khoản 1.1 Chương 98	Theo hướng dẫn tại khoản 1.1 Chương 98	26/2023/NĐ-CP	2023-07-15	BT2026!N16339
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16339
Excise tax		No data			
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

VN-LAO	0	0%	Consolidated BT2026		S	206/2025/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
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
ACFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Not eligible (*)
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 (*)
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 (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)
CPTPP	*	* not eligible	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Not eligible (*)
EVFTA	*	* not eligible	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Not eligible (*)
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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 (*)
UKVFTA	*	* not eligible	Consolidated BT2026	2026	EUR.1	117/2022/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 (*)
VKFTA	*	* not eligible	Consolidated BT2026	2026	VK	125/2022/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)		*	AC!E15647
ATIGA	2022	2022	*	AT!E15576
ATIGA	2023	2023	*	AT!F15576
ATIGA	2024	2024	*	AT!G15576
ATIGA	2025	2025	*	AT!H15576
ATIGA	2026	2026	*	AT!I15576
ATIGA	2027	2027	*	AT!J15576
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E15632
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F15632
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G15632
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H15632

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I15632
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J15632
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E15633
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F15633
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G15633
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H15633
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I15633
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J15633
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F15634
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H15583
AIFTA	30/12/2022	2022	*	AI!F15590
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15590
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15590
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15590
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15590
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15590
VKFTA	2022	2022	*	VK!E15630
VKFTA	2023	2023	*	VK!F15630
VKFTA	2024	2024	*	VK!G15630
VKFTA	2025	2025	*	VK!H15630
VKFTA	2026	2026	*	VK!I15630
VKFTA	2027	2027	*	VK!J15630
VCFTA	2022	2022	*	VC!D15692
VCFTA	2023	2023	*	VC!E15692
VCFTA	2024	2024	*	VC!F15692
VCFTA	2025	2025	*	VC!G15692

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H15692
VCFTA	2027	2027	*	VC!I15692
VN-EAEU	2022	2022	*	EAV!D15666
VN-EAEU	2023	2023	*	EAV!E15666
VN-EAEU	2024	2024	*	EAV!F15666
VN-EAEU	2025	2025	*	EAV!G15666
VN-EAEU	2026	2026	*	EAV!H15666
VN-EAEU	2027	2027	*	EAV!I15666
AHKFTA	2022	2022	*	AKH!D15669
AHKFTA	2023	2023	*	AKH!E15669
AHKFTA	2024	2024	*	AKH!F15669
AHKFTA	2025	2025	*	AKH!G15669
AHKFTA	2026	2026	*	AKH!H15669
AHKFTA	2027	2027	*	AKH!I15669
EVFTA	2022	2022	*	EV-NK!D15675
EVFTA	2023	2023	*	EV-NK!E15675
EVFTA	2024	2024	*	EV-NK!F15675
EVFTA	2025	2025	*	EV-NK!G15675
EVFTA	2026	2026	*	EV-NK!H15675
EVFTA	2027	2027	*	EV-NK!I15675
UKVFTA	2022	2022	*	UKV!D15674
UKVFTA	2023	2023	*	UKV!E15674
UKVFTA	2024	2024	*	UKV!F15674
UKVFTA	2025	2025	*	UKV!G15674
UKVFTA	2026	2026	*	UKV!H15674
UKVFTA	2027	2027	*	UKV!I15674

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	*	CPTPP!D15663
CPTPP	(II)	2022 (DERIVED)	*	CPTPP!E15663
CPTPP	(III)	2023 (DERIVED)	*	CPTPP!F15663
CPTPP	(IV)	2024 (DERIVED)	*	CPTPP!G15663
CPTPP	(V)	2025 (DERIVED)	*	CPTPP!H15663
CPTPP	(VI)	2026 (DERIVED)	*	CPTPP!I15663
CPTPP	(VII)	2027 (DERIVED)	*	CPTPP!J15663
RCEP A	2022	2022	*	RCEPT-A!D15657
RCEP A	2023	2023	*	RCEPT-A!E15657
RCEP A	2024	2024	*	RCEPT-A!F15657
RCEP A	2025	2025	*	RCEPT-A!G15657
RCEP A	2026	2026	*	RCEPT-A!H15657
RCEP A	2027	2027	*	RCEPT-A!I15657
RCEP B	2022	2022	*	B!D15657
RCEP B	2023	2023	*	B!E15657
RCEP B	2024	2024	*	B!F15657
RCEP B	2025	2025	*	B!G15657
RCEP B	2026	2026	*	B!H15657
RCEP B	2027	2027	*	B!I15657
RCEP C	2022	2022	*	C!D15657
RCEP C	2023	2023	*	C!E15657
RCEP C	2024	2024	*	C!F15657
RCEP C	2025	2025	*	C!G15657
RCEP C	2026	2026	*	C!H15657
RCEP C	2027	2027	*	C!I15657
RCEP D	2022	2022	*	D!D15656

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E15656
RCEP D	2024	2024	*	D!F15656
RCEP D	2025	2025	*	D!G15656
RCEP D	2026	2026	*	D!H15656
RCEP D	2027	2027	*	D!I15656
RCEP E	2022	2022	*	E!D15660
RCEP E	2023	2023	*	E!E15660
RCEP E	2024	2024	*	E!F15660
RCEP E	2025	2025	*	E!G15660
RCEP E	2026	2026	*	E!H15660
RCEP E	2027	2027	*	E!I15660
RCEP F	2022	2022	*	F!D15657
RCEP F	2023	2023	*	F!E15657
RCEP F	2024	2024	*	F!F15657
RCEP F	2025	2025	*	F!G15657
RCEP F	2026	2026	*	F!H15657
RCEP F	2027	2027	*	F!I15657
VIFTA	2024	2024	*	VI!F14608
VIFTA	2025	2025	*	VI!G14608
VIFTA	2026	2026	*	VI!H14608
VIFTA	2027	2027	*	VI!I14608

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 8702.20 has 18 lines; 8702.20.23 is distinguished from its siblings by: Of a g.v.w. exceeding 24 t.	8702.20.10 Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans); 8702.20.22 Of a g.v.w. of at least 6 t but not exceeding 18 t; 8702.20.29 Other; 8702.20.31 Of a g.v.w. of at least 6 t but not exceeding 18 t; 8702.20.32 Of a g.v.w. exceeding 24 t; 8702.20.39 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8702.20.23 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8702.20.23	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8702.20.23. 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 8702.20.23 was checked against BT2026 (cell BT2026!N16339), basis 26/2023/NĐ-CP.		26/2023/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.