Vietnam Tariff Intelligence

HS 8702.20.62 detail

HS code	8702.20.62
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: / - - Other: / - - - Other, for the transport of 30 persons or more and specially designed for use in airports: / - - - - Of a g.v.w. exceeding 24 t
Unit	chiếc
Generated	11/11/2026 20:13:08
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/87022062/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16352
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N16352
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16352
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
AKFTA	0(-KH, MM, MY, PH)	0% (except KH, MM, MY, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem

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
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	1,2; M: 1,6	1.2% · M: 1.6%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AJCEP	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VIFTA	5	5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
ACFTA	28	28%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		28	AC!E15660
ATIGA	2022	2022	0	AT!E15589
ATIGA	2023	2023	0	AT!F15589
ATIGA	2024	2024	0	AT!G15589
ATIGA	2025	2025	0	AT!H15589
ATIGA	2026	2026	0	AT!I15589
ATIGA	2027	2027	0	AT!J15589
AJCEP	30/12/2022 - 31/3/2023	2022	5	AJ!E15645
AJCEP	01/4/2023 - 31/3/2024	2023	5	AJ!F15645
AJCEP	01/4/2024 - 31/3/2025	2024	5	AJ!G15645

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H15645
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I15645
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J15645
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E15646
VJEPA	01/4/2023 - 31/3/2024	2023	5	VJ!F15646
VJEPA	01/4/2024 - 31/3/2025	2024	5	VJ!G15646
VJEPA	01/4/2025 - 31/3/2026	2025	5	VJ!H15646
VJEPA	01/4/2026 - 31/3/2027	2026	5	VJ!I15646
VJEPA	01/4/2027 - 31/3/2028	2027	5	VJ!J15646
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15647
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H15596
AIFTA	30/12/2022	2022	*	AI!F15603
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15603
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15603
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15603
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15603
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15603
VKFTA	2022	2022	0	VK!E15643
VKFTA	2023	2023	0	VK!F15643
VKFTA	2024	2024	0	VK!G15643
VKFTA	2025	2025	0	VK!H15643
VKFTA	2026	2026	0	VK!I15643
VKFTA	2027	2027	0	VK!J15643
VCFTA	2022	2022	5	VC!D15705
VCFTA	2023	2023	5	VC!E15705
VCFTA	2024	2024	5	VC!F15705

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G15705
VCFTA	2026	2026	5	VC!H15705
VCFTA	2027	2027	5	VC!I15705
VN-EAEU	2022	2022	1,4	EAV!D15679
VN-EAEU	2023	2023	0,9	EAV!E15679
VN-EAEU	2024	2024	0,5	EAV!F15679
VN-EAEU	2025	2025	0	EAV!G15679
VN-EAEU	2026	2026	0	EAV!H15679
VN-EAEU	2027	2027	0	EAV!I15679
AHKFTA	2022	2022	*	AKH!D15682
AHKFTA	2023	2023	*	AKH!E15682
AHKFTA	2024	2024	*	AKH!F15682
AHKFTA	2025	2025	*	AKH!G15682
AHKFTA	2026	2026	*	AKH!H15682
AHKFTA	2027	2027	*	AKH!I15682
EVFTA	2022	2022	3,6	EV-NK!D15688
EVFTA	2023	2023	3,1	EV-NK!E15688
EVFTA	2024	2024	2,7	EV-NK!F15688
EVFTA	2025	2025	2,2	EV-NK!G15688
EVFTA	2026	2026	1,8	EV-NK!H15688
EVFTA	2027	2027	1,3	EV-NK!I15688
UKVFTA	2022	2022	3,6	UKV!D15687
UKVFTA	2023	2023	3,1	UKV!E15687
UKVFTA	2024	2024	2,7	UKV!F15687
UKVFTA	2025	2025	2,2	UKV!G15687
UKVFTA	2026	2026	1,8	UKV!H15687

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I15687
CPTPP	(I)	2021 (DERIVED)	3,3	CPTPP!D15676
CPTPP	(II)	2022 (DERIVED)	2,9	CPTPP!E15676
CPTPP	(III)	2023 (DERIVED)	2,5	CPTPP!F15676
CPTPP	(IV)	2024 (DERIVED)	2	CPTPP!G15676
CPTPP	(V)	2025 (DERIVED)	1,6	CPTPP!H15676
CPTPP	(VI)	2026 (DERIVED)	1,2	CPTPP!I15676
CPTPP	(VII)	2027 (DERIVED)	0,8	CPTPP!J15676
RCEP A	2022	2022	5	RCEPT-A!D15670
RCEP A	2023	2023	5	RCEPT-A!E15670
RCEP A	2024	2024	5	RCEPT-A!F15670
RCEP A	2025	2025	5	RCEPT-A!G15670
RCEP A	2026	2026	5	RCEPT-A!H15670
RCEP A	2027	2027	5	RCEPT-A!I15670
RCEP B	2022	2022	5	B!D15670
RCEP B	2023	2023	5	B!E15670
RCEP B	2024	2024	5	B!F15670
RCEP B	2025	2025	5	B!G15670
RCEP B	2026	2026	5	B!H15670
RCEP B	2027	2027	5	B!I15670
RCEP C	2022	2022	5	C!D15670
RCEP C	2023	2023	5	C!E15670
RCEP C	2024	2024	5	C!F15670
RCEP C	2025	2025	5	C!G15670
RCEP C	2026	2026	5	C!H15670
RCEP C	2027	2027	5	C!I15670

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	5	D!D15669
RCEP D	2023	2023	5	D!E15669
RCEP D	2024	2024	5	D!F15669
RCEP D	2025	2025	5	D!G15669
RCEP D	2026	2026	5	D!H15669
RCEP D	2027	2027	5	D!I15669
RCEP E	2022	2022	5	E!D15673
RCEP E	2023	2023	5	E!E15673
RCEP E	2024	2024	5	E!F15673
RCEP E	2025	2025	5	E!G15673
RCEP E	2026	2026	5	E!H15673
RCEP E	2027	2027	5	E!I15673
RCEP F	2022	2022	5	F!D15670
RCEP F	2023	2023	5	F!E15670
RCEP F	2024	2024	5	F!F15670
RCEP F	2025	2025	5	F!G15670
RCEP F	2026	2026	5	F!H15670
RCEP F	2027	2027	5	F!I15670
VIFTA	2024	2024	5	VI!F14621
VIFTA	2025	2025	5	VI!G14621
VIFTA	2026	2026	5	VI!H14621
VIFTA	2027	2027	5	VI!I14621

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 "1,2; M: 1,6" has a general 1.2% and an "M:" 1.6% 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 "1,2; M: 1,6", the FTA schedule for period (VI) shows "1,2".		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	AANZFTA 5%, AJCEP 5%, RCEP (Annex A) 5%, RCEP (Annex B) 5%, RCEP (Annex C) 5%, RCEP (Annex D) 5%, RCEP (Annex E) 5%, RCEP (Annex F) 5%, VCFTA 5%, VJEPA 5%, VIFTA 5%, ACFTA 28%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 8702.20 has 18 lines; 8702.20.62 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; 8702.20.23 Of a g.v.w. exceeding 24 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	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 "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 8702.20.62. 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 5% for 8702.20.62 was checked against BT2026 (cell BT2026!N16352), 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.