Vietnam Tariff Intelligence

HS 8702.40.29 detail

HS code	8702.40.29
Description	Motor vehicles for the transport of ten or more persons, including the driver / - With only electric motor for propulsion: / - - Completely Knocked Down: / - - - Other, for the transport of 30 persons or more: / - - - - Other
Unit	chiếc
Generated	05/11/2026 22:40:08
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/87024029/

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!K16389
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!N16389
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16389
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E15697
ATIGA	2022	2022	*	AT!E15626
ATIGA	2023	2023	*	AT!F15626
ATIGA	2024	2024	*	AT!G15626
ATIGA	2025	2025	*	AT!H15626
ATIGA	2026	2026	*	AT!I15626
ATIGA	2027	2027	*	AT!J15626
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E15682
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F15682

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G15682
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H15682
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I15682
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J15682
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E15683
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F15683
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G15683
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H15683
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I15683
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J15683
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F15684
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H15633
AIFTA	30/12/2022	2022	*	AI!F15640
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15640
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15640
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15640
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15640
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15640
VKFTA	2022	2022	*	VK!E15680
VKFTA	2023	2023	*	VK!F15680
VKFTA	2024	2024	*	VK!G15680
VKFTA	2025	2025	*	VK!H15680
VKFTA	2026	2026	*	VK!I15680
VKFTA	2027	2027	*	VK!J15680
VCFTA	2022	2022	*	VC!D15742
VCFTA	2023	2023	*	VC!E15742

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F15742
VCFTA	2025	2025	*	VC!G15742
VCFTA	2026	2026	*	VC!H15742
VCFTA	2027	2027	*	VC!I15742
VN-EAEU	2022	2022	*	EAV!D15716
VN-EAEU	2023	2023	*	EAV!E15716
VN-EAEU	2024	2024	*	EAV!F15716
VN-EAEU	2025	2025	*	EAV!G15716
VN-EAEU	2026	2026	*	EAV!H15716
VN-EAEU	2027	2027	*	EAV!I15716
AHKFTA	2022	2022	*	AKH!D15719
AHKFTA	2023	2023	*	AKH!E15719
AHKFTA	2024	2024	*	AKH!F15719
AHKFTA	2025	2025	*	AKH!G15719
AHKFTA	2026	2026	*	AKH!H15719
AHKFTA	2027	2027	*	AKH!I15719
EVFTA	2022	2022	*	EV-NK!D15725
EVFTA	2023	2023	*	EV-NK!E15725
EVFTA	2024	2024	*	EV-NK!F15725
EVFTA	2025	2025	*	EV-NK!G15725
EVFTA	2026	2026	*	EV-NK!H15725
EVFTA	2027	2027	*	EV-NK!I15725
UKVFTA	2022	2022	*	UKV!D15724
UKVFTA	2023	2023	*	UKV!E15724
UKVFTA	2024	2024	*	UKV!F15724
UKVFTA	2025	2025	*	UKV!G15724

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	*	UKV!H15724
UKVFTA	2027	2027	*	UKV!I15724
CPTPP	(I)	2021 (DERIVED)	*	CPTPP!D15713
CPTPP	(II)	2022 (DERIVED)	*	CPTPP!E15713
CPTPP	(III)	2023 (DERIVED)	*	CPTPP!F15713
CPTPP	(IV)	2024 (DERIVED)	*	CPTPP!G15713
CPTPP	(V)	2025 (DERIVED)	*	CPTPP!H15713
CPTPP	(VI)	2026 (DERIVED)	*	CPTPP!I15713
CPTPP	(VII)	2027 (DERIVED)	*	CPTPP!J15713
RCEP A	2022	2022	*	RCEPT-A!D15707
RCEP A	2023	2023	*	RCEPT-A!E15707
RCEP A	2024	2024	*	RCEPT-A!F15707
RCEP A	2025	2025	*	RCEPT-A!G15707
RCEP A	2026	2026	*	RCEPT-A!H15707
RCEP A	2027	2027	*	RCEPT-A!I15707
RCEP B	2022	2022	*	B!D15707
RCEP B	2023	2023	*	B!E15707
RCEP B	2024	2024	*	B!F15707
RCEP B	2025	2025	*	B!G15707
RCEP B	2026	2026	*	B!H15707
RCEP B	2027	2027	*	B!I15707
RCEP C	2022	2022	*	C!D15707
RCEP C	2023	2023	*	C!E15707
RCEP C	2024	2024	*	C!F15707
RCEP C	2025	2025	*	C!G15707
RCEP C	2026	2026	*	C!H15707

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I15707
RCEP D	2022	2022	*	D!D15706
RCEP D	2023	2023	*	D!E15706
RCEP D	2024	2024	*	D!F15706
RCEP D	2025	2025	*	D!G15706
RCEP D	2026	2026	*	D!H15706
RCEP D	2027	2027	*	D!I15706
RCEP E	2022	2022	*	E!D15710
RCEP E	2023	2023	*	E!E15710
RCEP E	2024	2024	*	E!F15710
RCEP E	2025	2025	*	E!G15710
RCEP E	2026	2026	*	E!H15710
RCEP E	2027	2027	*	E!I15710
RCEP F	2022	2022	*	F!D15707
RCEP F	2023	2023	*	F!E15707
RCEP F	2024	2024	*	F!F15707
RCEP F	2025	2025	*	F!G15707
RCEP F	2026	2026	*	F!H15707
RCEP F	2027	2027	*	F!I15707
VIFTA	2024	2024	*	VI!F14658
VIFTA	2025	2025	*	VI!G14658
VIFTA	2026	2026	*	VI!H14658
VIFTA	2027	2027	*	VI!I14658

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 8702.40 has 14 lines; 8702.40.29 is distinguished from its siblings by: Other.	8702.40.10 Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans); 8702.40.21 Of a g.v.w. exceeding 24 t; 8702.40.31 Of a g.v.w. exceeding 24 t; 8702.40.39 Other; 8702.40.41 Of a g.v.w. exceeding 24 t; 8702.40.49 Other	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 8702.40.29. 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 8702.40.29 was checked against BT2026 (cell BT2026!N16389), 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.