Vietnam Tariff Intelligence

HS 8702.40.39 detail

HS code	8702.40.39
Description	Motor vehicles for the transport of ten or more persons, including the driver / - With only electric motor for propulsion: / - - Completely Knocked Down: / - - - Other motor coaches, buses or minibuses: / - - - - Other
Unit	chiếc
Generated	09/11/2026 19:47:11
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/87024039/

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!K16392
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!N16392
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q16392
Excise tax	ĐB	Excise – see schedule	66/2025/QH15	2025-06-14	BT2026!CG16392
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!E15700
ATIGA	2022	2022	*	AT!E15629
ATIGA	2023	2023	*	AT!F15629
ATIGA	2024	2024	*	AT!G15629
ATIGA	2025	2025	*	AT!H15629
ATIGA	2026	2026	*	AT!I15629
ATIGA	2027	2027	*	AT!J15629
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E15685
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F15685

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G15685
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H15685
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I15685
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J15685
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E15686
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F15686
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G15686
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H15686
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I15686
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J15686
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F15687
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H15636
AIFTA	30/12/2022	2022	*	AI!F15643
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15643
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15643
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15643
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15643
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15643
VKFTA	2022	2022	*	VK!E15683
VKFTA	2023	2023	*	VK!F15683
VKFTA	2024	2024	*	VK!G15683
VKFTA	2025	2025	*	VK!H15683
VKFTA	2026	2026	*	VK!I15683
VKFTA	2027	2027	*	VK!J15683
VCFTA	2022	2022	*	VC!D15745
VCFTA	2023	2023	*	VC!E15745

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F15745
VCFTA	2025	2025	*	VC!G15745
VCFTA	2026	2026	*	VC!H15745
VCFTA	2027	2027	*	VC!I15745
VN-EAEU	2022	2022	*	EAV!D15719
VN-EAEU	2023	2023	*	EAV!E15719
VN-EAEU	2024	2024	*	EAV!F15719
VN-EAEU	2025	2025	*	EAV!G15719
VN-EAEU	2026	2026	*	EAV!H15719
VN-EAEU	2027	2027	*	EAV!I15719
AHKFTA	2022	2022	*	AKH!D15722
AHKFTA	2023	2023	*	AKH!E15722
AHKFTA	2024	2024	*	AKH!F15722
AHKFTA	2025	2025	*	AKH!G15722
AHKFTA	2026	2026	*	AKH!H15722
AHKFTA	2027	2027	*	AKH!I15722
EVFTA	2022	2022	*	EV-NK!D15728
EVFTA	2023	2023	*	EV-NK!E15728
EVFTA	2024	2024	*	EV-NK!F15728
EVFTA	2025	2025	*	EV-NK!G15728
EVFTA	2026	2026	*	EV-NK!H15728
EVFTA	2027	2027	*	EV-NK!I15728
UKVFTA	2022	2022	*	UKV!D15727
UKVFTA	2023	2023	*	UKV!E15727
UKVFTA	2024	2024	*	UKV!F15727
UKVFTA	2025	2025	*	UKV!G15727

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	*	UKV!H15727
UKVFTA	2027	2027	*	UKV!I15727
CPTPP	(I)	2021 (DERIVED)	*	CPTPP!D15716
CPTPP	(II)	2022 (DERIVED)	*	CPTPP!E15716
CPTPP	(III)	2023 (DERIVED)	*	CPTPP!F15716
CPTPP	(IV)	2024 (DERIVED)	*	CPTPP!G15716
CPTPP	(V)	2025 (DERIVED)	*	CPTPP!H15716
CPTPP	(VI)	2026 (DERIVED)	*	CPTPP!I15716
CPTPP	(VII)	2027 (DERIVED)	*	CPTPP!J15716
RCEP A	2022	2022	*	RCEPT-A!D15710
RCEP A	2023	2023	*	RCEPT-A!E15710
RCEP A	2024	2024	*	RCEPT-A!F15710
RCEP A	2025	2025	*	RCEPT-A!G15710
RCEP A	2026	2026	*	RCEPT-A!H15710
RCEP A	2027	2027	*	RCEPT-A!I15710
RCEP B	2022	2022	*	B!D15710
RCEP B	2023	2023	*	B!E15710
RCEP B	2024	2024	*	B!F15710
RCEP B	2025	2025	*	B!G15710
RCEP B	2026	2026	*	B!H15710
RCEP B	2027	2027	*	B!I15710
RCEP C	2022	2022	*	C!D15710
RCEP C	2023	2023	*	C!E15710
RCEP C	2024	2024	*	C!F15710
RCEP C	2025	2025	*	C!G15710
RCEP C	2026	2026	*	C!H15710

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I15710
RCEP D	2022	2022	*	D!D15709
RCEP D	2023	2023	*	D!E15709
RCEP D	2024	2024	*	D!F15709
RCEP D	2025	2025	*	D!G15709
RCEP D	2026	2026	*	D!H15709
RCEP D	2027	2027	*	D!I15709
RCEP E	2022	2022	*	E!D15713
RCEP E	2023	2023	*	E!E15713
RCEP E	2024	2024	*	E!F15713
RCEP E	2025	2025	*	E!G15713
RCEP E	2026	2026	*	E!H15713
RCEP E	2027	2027	*	E!I15713
RCEP F	2022	2022	*	F!D15710
RCEP F	2023	2023	*	F!E15710
RCEP F	2024	2024	*	F!F15710
RCEP F	2025	2025	*	F!G15710
RCEP F	2026	2026	*	F!H15710
RCEP F	2027	2027	*	F!I15710
VIFTA	2024	2024	*	VI!F14661
VIFTA	2025	2025	*	VI!G14661
VIFTA	2026	2026	*	VI!H14661
VIFTA	2027	2027	*	VI!I14661

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; 8702.40.39 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; 8702.40.29 Other; 8702.40.31 Of a g.v.w. exceeding 24 t; 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 "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 8702.40.39. 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 8702.40.39 was checked against BT2026 (cell BT2026!N16392), 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.