Vietnam Tariff Intelligence

HS 8703.21.31 detail

HS code	8703.21.31
Description	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 only spark-ignition internal combustion piston engine: / - - Of a cylinder capacity not exceeding 1,000 cc: / - - - Completely Knocked Down: / - - - - Other: / - - - - - Three-wheeled vehicles
Unit	chiếc
Generated	07/11/2026 10:18:27
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/87032131/

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!K16447
Preferential (MFN)	Theo hướng dẫn tại khoản 1.1 Chương 98	Theo hướng dẫn tại khoản 1.1 Chương 98	73/2025/NĐ-CP	2025-03-31	BT2026!N16447
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q16447
Excise tax	ĐB	Excise – see schedule	66/2025/QH15	2025-06-14	BT2026!CG16447
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!E15756
ATIGA	2022	2022	*	AT!E15685
ATIGA	2023	2023	*	AT!F15685
ATIGA	2024	2024	*	AT!G15685
ATIGA	2025	2025	*	AT!H15685
ATIGA	2026	2026	*	AT!I15685
ATIGA	2027	2027	*	AT!J15685
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E15741
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F15741
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G15741
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H15741

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I15741
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J15741
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E15742
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F15742
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G15742
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H15742
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I15742
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J15742
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F15743
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H15692
AIFTA	30/12/2022	2022	*	AI!F15699
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15699
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15699
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15699
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15699
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15699
VKFTA	2022	2022	*	VK!E15739
VKFTA	2023	2023	*	VK!F15739
VKFTA	2024	2024	*	VK!G15739
VKFTA	2025	2025	*	VK!H15739
VKFTA	2026	2026	*	VK!I15739
VKFTA	2027	2027	*	VK!J15739
VCFTA	2022	2022	*	VC!D15801
VCFTA	2023	2023	*	VC!E15801
VCFTA	2024	2024	*	VC!F15801
VCFTA	2025	2025	*	VC!G15801

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H15801
VCFTA	2027	2027	*	VC!I15801
VN-EAEU	2022	2022	*	EAV!D15775
VN-EAEU	2023	2023	*	EAV!E15775
VN-EAEU	2024	2024	*	EAV!F15775
VN-EAEU	2025	2025	*	EAV!G15775
VN-EAEU	2026	2026	*	EAV!H15775
VN-EAEU	2027	2027	*	EAV!I15775
AHKFTA	2022	2022	*	AKH!D15778
AHKFTA	2023	2023	*	AKH!E15778
AHKFTA	2024	2024	*	AKH!F15778
AHKFTA	2025	2025	*	AKH!G15778
AHKFTA	2026	2026	*	AKH!H15778
AHKFTA	2027	2027	*	AKH!I15778
EVFTA	2022	2022	*	EV-NK!D15784
EVFTA	2023	2023	*	EV-NK!E15784
EVFTA	2024	2024	*	EV-NK!F15784
EVFTA	2025	2025	*	EV-NK!G15784
EVFTA	2026	2026	*	EV-NK!H15784
EVFTA	2027	2027	*	EV-NK!I15784
UKVFTA	2022	2022	*	UKV!D15783
UKVFTA	2023	2023	*	UKV!E15783
UKVFTA	2024	2024	*	UKV!F15783
UKVFTA	2025	2025	*	UKV!G15783
UKVFTA	2026	2026	*	UKV!H15783
UKVFTA	2027	2027	*	UKV!I15783

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	*	CPTPP!D15772
CPTPP	(II)	2022 (DERIVED)	*	CPTPP!E15772
CPTPP	(III)	2023 (DERIVED)	*	CPTPP!F15772
CPTPP	(IV)	2024 (DERIVED)	*	CPTPP!G15772
CPTPP	(V)	2025 (DERIVED)	*	CPTPP!H15772
CPTPP	(VI)	2026 (DERIVED)	*	CPTPP!I15772
CPTPP	(VII)	2027 (DERIVED)	*	CPTPP!J15772
RCEP A	2022	2022	*	RCEPT-A!D15766
RCEP A	2023	2023	*	RCEPT-A!E15766
RCEP A	2024	2024	*	RCEPT-A!F15766
RCEP A	2025	2025	*	RCEPT-A!G15766
RCEP A	2026	2026	*	RCEPT-A!H15766
RCEP A	2027	2027	*	RCEPT-A!I15766
RCEP B	2022	2022	*	B!D15766
RCEP B	2023	2023	*	B!E15766
RCEP B	2024	2024	*	B!F15766
RCEP B	2025	2025	*	B!G15766
RCEP B	2026	2026	*	B!H15766
RCEP B	2027	2027	*	B!I15766
RCEP C	2022	2022	*	C!D15766
RCEP C	2023	2023	*	C!E15766
RCEP C	2024	2024	*	C!F15766
RCEP C	2025	2025	*	C!G15766
RCEP C	2026	2026	*	C!H15766
RCEP C	2027	2027	*	C!I15766
RCEP D	2022	2022	*	D!D15765

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E15765
RCEP D	2024	2024	*	D!F15765
RCEP D	2025	2025	*	D!G15765
RCEP D	2026	2026	*	D!H15765
RCEP D	2027	2027	*	D!I15765
RCEP E	2022	2022	*	E!D15769
RCEP E	2023	2023	*	E!E15769
RCEP E	2024	2024	*	E!F15769
RCEP E	2025	2025	*	E!G15769
RCEP E	2026	2026	*	E!H15769
RCEP E	2027	2027	*	E!I15769
RCEP F	2022	2022	*	F!D15766
RCEP F	2023	2023	*	F!E15766
RCEP F	2024	2024	*	F!F15766
RCEP F	2025	2025	*	F!G15766
RCEP F	2026	2026	*	F!H15766
RCEP F	2027	2027	*	F!I15766
VIFTA	2024	2024	*	VI!F14716
VIFTA	2025	2025	*	VI!G14716
VIFTA	2026	2026	*	VI!H14716
VIFTA	2027	2027	*	VI!I14716

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 8703.21 has 18 lines; 8703.21.31 is distinguished from its siblings by: Three-wheeled vehicles.	8703.21.11 Go-karts; 8703.21.12 All-Terrain Vehicles (ATV); 8703.21.13 Ambulances; 8703.21.14 Motor-homes; 8703.21.15 Sedan; 8703.21.21 Of four-wheel drive	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	8703.21.31 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8703.21.31	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 "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 8703.21.31. 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 8703.21.31 was checked against BT2026 (cell BT2026!N16447), 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

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.