Vietnam Tariff Intelligence

HS 8703.21.91 detail

HS code	8703.21.91
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: / - - - Other: / - - - - Other: / - - - - - Three-wheeled vehicles
Unit	chiếc
Generated	30/10/2026 21:25:47
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/87032191/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	105	105%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16459
Preferential (MFN)	70	70%	73/2025/NĐ-CP	2025-03-31	BT2026!N16459
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q16459
Excise tax	ĐB	Excise – see schedule	66/2025/QH15	2025-06-14	BT2026!CG16459
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

ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VCFTA	8	8%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AANZFTA	17	17%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
CPTPP	28; M: 35	28% · M: 35%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	28,3	28.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	28,3	28.3%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	70	70%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	70	70%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	70	70%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	70	70%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VKFTA	78	78%	Consolidated BT2026	2026	VK	125/2022/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 (*)
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 (*)
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 (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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)		50	AC!E15768
ATIGA	2022	2022	0	AT!E15697
ATIGA	2023	2023	0	AT!F15697
ATIGA	2024	2024	0	AT!G15697
ATIGA	2025	2025	0	AT!H15697
ATIGA	2026	2026	0	AT!I15697
ATIGA	2027	2027	0	AT!J15697
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E15753
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F15753
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G15753
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H15753

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I15753
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J15753
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E15754
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F15754
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G15754
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H15754
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I15754
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J15754
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F15755
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		17	AANZ!H15704
AIFTA	30/12/2022	2022	*	AI!F15711
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15711
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15711
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15711
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15711
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15711
VKFTA	2022	2022	78	VK!E15751
VKFTA	2023	2023	78	VK!F15751
VKFTA	2024	2024	78	VK!G15751
VKFTA	2025	2025	78	VK!H15751
VKFTA	2026	2026	78	VK!I15751
VKFTA	2027	2027	78	VK!J15751
VCFTA	2022	2022	10	VC!D15813
VCFTA	2023	2023	10	VC!E15813
VCFTA	2024	2024	8	VC!F15813
VCFTA	2025	2025	8	VC!G15813

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	8	VC!H15813
VCFTA	2027	2027	8	VC!I15813
VN-EAEU	2022	2022	*	EAV!D15787
VN-EAEU	2023	2023	*	EAV!E15787
VN-EAEU	2024	2024	*	EAV!F15787
VN-EAEU	2025	2025	*	EAV!G15787
VN-EAEU	2026	2026	*	EAV!H15787
VN-EAEU	2027	2027	*	EAV!I15787
AHKFTA	2022	2022	*	AKH!D15790
AHKFTA	2023	2023	*	AKH!E15790
AHKFTA	2024	2024	*	AKH!F15790
AHKFTA	2025	2025	*	AKH!G15790
AHKFTA	2026	2026	*	AKH!H15790
AHKFTA	2027	2027	*	AKH!I15790
EVFTA	2022	2022	56,7	EV-NK!D15796
EVFTA	2023	2023	49,6	EV-NK!E15796
EVFTA	2024	2024	42,5	EV-NK!F15796
EVFTA	2025	2025	35,4	EV-NK!G15796
EVFTA	2026	2026	28,3	EV-NK!H15796
EVFTA	2027	2027	21,2	EV-NK!I15796
UKVFTA	2022	2022	56,7	UKV!D15795
UKVFTA	2023	2023	49,6	UKV!E15795
UKVFTA	2024	2024	42,5	UKV!F15795
UKVFTA	2025	2025	35,4	UKV!G15795
UKVFTA	2026	2026	28,3	UKV!H15795
UKVFTA	2027	2027	21,2	UKV!I15795

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	63	CPTPP!D15784
CPTPP	(II)	2022 (DERIVED)	56	CPTPP!E15784
CPTPP	(III)	2023 (DERIVED)	49	CPTPP!F15784
CPTPP	(IV)	2024 (DERIVED)	42	CPTPP!G15784
CPTPP	(V)	2025 (DERIVED)	35	CPTPP!H15784
CPTPP	(VI)	2026 (DERIVED)	28	CPTPP!I15784
CPTPP	(VII)	2027 (DERIVED)	21	CPTPP!J15784
RCEP A	2022	2022	70	RCEPT-A!D15778
RCEP A	2023	2023	70	RCEPT-A!E15778
RCEP A	2024	2024	70	RCEPT-A!F15778
RCEP A	2025	2025	70	RCEPT-A!G15778
RCEP A	2026	2026	70	RCEPT-A!H15778
RCEP A	2027	2027	70	RCEPT-A!I15778
RCEP B	2022	2022	70	B!D15778
RCEP B	2023	2023	70	B!E15778
RCEP B	2024	2024	70	B!F15778
RCEP B	2025	2025	70	B!G15778
RCEP B	2026	2026	70	B!H15778
RCEP B	2027	2027	70	B!I15778
RCEP C	2022	2022	70	C!D15778
RCEP C	2023	2023	70	C!E15778
RCEP C	2024	2024	70	C!F15778
RCEP C	2025	2025	70	C!G15778
RCEP C	2026	2026	70	C!H15778
RCEP C	2027	2027	70	C!I15778
RCEP D	2022	2022	*	D!D15777

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E15777
RCEP D	2024	2024	*	D!F15777
RCEP D	2025	2025	*	D!G15777
RCEP D	2026	2026	*	D!H15777
RCEP D	2027	2027	*	D!I15777
RCEP E	2022	2022	*	E!D15781
RCEP E	2023	2023	*	E!E15781
RCEP E	2024	2024	*	E!F15781
RCEP E	2025	2025	*	E!G15781
RCEP E	2026	2026	*	E!H15781
RCEP E	2027	2027	*	E!I15781
RCEP F	2022	2022	70	F!D15778
RCEP F	2023	2023	70	F!E15778
RCEP F	2024	2024	70	F!F15778
RCEP F	2025	2025	70	F!G15778
RCEP F	2026	2026	70	F!H15778
RCEP F	2027	2027	70	F!I15778
VIFTA	2024	2024	*	VI!F14728
VIFTA	2025	2025	*	VI!G14728
VIFTA	2026	2026	*	VI!H14728
VIFTA	2027	2027	*	VI!I14728

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 "28; M: 35" has a general 28% and an "M:" 35% 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 "28; M: 35", the FTA schedule for period (VI) shows "28".		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	RCEP (Annex A) 70%, RCEP (Annex B) 70%, RCEP (Annex C) 70%, RCEP (Annex F) 70%, VKFTA 78%: the preferential rate is equal to or higher than the MFN rate (70%) in the source tariff – claiming the FTA brings no saving.	MFN 70%		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 8703.21 has 18 lines; 8703.21.91 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	8703.21.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8703.21.91	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 8703.21.91. 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 70% for 8703.21.91 was checked against BT2026 (cell BT2026!N16459), 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.