Vietnam Tariff Intelligence

HS 8703.23.68 detail

HS code	8703.23.68
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 exceeding 1,500 cc but not exceeding 3,000 cc: / - - - Other: / - - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive: / - - - - - Of a cylinder capacity exceeding 2,500 cc
Unit	chiếc
Generated	08/11/2026 22:36:13
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/87032368/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	78	78%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16527
Preferential (MFN)	52	52%	73/2025/NĐ-CP	2025-03-31	BT2026!N16527
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q16527
Excise tax	ĐB	Excise – see schedule	66/2025/QH15	2025-06-14	BT2026!CG16527
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-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	23,1; M: 28,8	23.1% · M: 28.8%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	26,9	26.9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	26,9	26.9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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
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
VKFTA	74	74%	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 (*)
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 (*)
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!E15836
ATIGA	2022	2022	0	AT!E15765
ATIGA	2023	2023	0	AT!F15765
ATIGA	2024	2024	0	AT!G15765
ATIGA	2025	2025	0	AT!H15765
ATIGA	2026	2026	0	AT!I15765
ATIGA	2027	2027	0	AT!J15765
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E15821
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F15821
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G15821
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H15821

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I15821
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J15821
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E15822
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F15822
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G15822
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H15822
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I15822
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J15822
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F15823
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AANZ!H15772
AIFTA	30/12/2022	2022	*	AI!F15779
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15779
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15779
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15779
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15779
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15779
VKFTA	2022	2022	74	VK!E15819
VKFTA	2023	2023	74	VK!F15819
VKFTA	2024	2024	74	VK!G15819
VKFTA	2025	2025	74	VK!H15819
VKFTA	2026	2026	74	VK!I15819
VKFTA	2027	2027	74	VK!J15819
VCFTA	2022	2022	*	VC!D15881
VCFTA	2023	2023	*	VC!E15881
VCFTA	2024	2024	*	VC!F15881
VCFTA	2025	2025	*	VC!G15881

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H15881
VCFTA	2027	2027	*	VC!I15881
VN-EAEU	2022	2022	20,2	EAV!D15855
VN-EAEU	2023	2023	13,5	EAV!E15855
VN-EAEU	2024	2024	6,7	EAV!F15855
VN-EAEU	2025	2025	0	EAV!G15855
VN-EAEU	2026	2026	0	EAV!H15855
VN-EAEU	2027	2027	0	EAV!I15855
AHKFTA	2022	2022	*	AKH!D15858
AHKFTA	2023	2023	*	AKH!E15858
AHKFTA	2024	2024	*	AKH!F15858
AHKFTA	2025	2025	*	AKH!G15858
AHKFTA	2026	2026	*	AKH!H15858
AHKFTA	2027	2027	*	AKH!I15858
EVFTA	2022	2022	53,8	EV-NK!D15864
EVFTA	2023	2023	47	EV-NK!E15864
EVFTA	2024	2024	40,3	EV-NK!F15864
EVFTA	2025	2025	33,6	EV-NK!G15864
EVFTA	2026	2026	26,9	EV-NK!H15864
EVFTA	2027	2027	20,1	EV-NK!I15864
UKVFTA	2022	2022	53,8	UKV!D15863
UKVFTA	2023	2023	47	UKV!E15863
UKVFTA	2024	2024	40,3	UKV!F15863
UKVFTA	2025	2025	33,6	UKV!G15863
UKVFTA	2026	2026	26,9	UKV!H15863
UKVFTA	2027	2027	20,1	UKV!I15863

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	52	CPTPP!D15852
CPTPP	(II)	2022 (DERIVED)	46,2	CPTPP!E15852
CPTPP	(III)	2023 (DERIVED)	40,4	CPTPP!F15852
CPTPP	(IV)	2024 (DERIVED)	34,6	CPTPP!G15852
CPTPP	(V)	2025 (DERIVED)	28,8	CPTPP!H15852
CPTPP	(VI)	2026 (DERIVED)	23,1	CPTPP!I15852
CPTPP	(VII)	2027 (DERIVED)	17,3	CPTPP!J15852
RCEP A	2022	2022	70	RCEPT-A!D15846
RCEP A	2023	2023	70	RCEPT-A!E15846
RCEP A	2024	2024	70	RCEPT-A!F15846
RCEP A	2025	2025	70	RCEPT-A!G15846
RCEP A	2026	2026	70	RCEPT-A!H15846
RCEP A	2027	2027	70	RCEPT-A!I15846
RCEP B	2022	2022	70	B!D15846
RCEP B	2023	2023	70	B!E15846
RCEP B	2024	2024	70	B!F15846
RCEP B	2025	2025	70	B!G15846
RCEP B	2026	2026	70	B!H15846
RCEP B	2027	2027	70	B!I15846
RCEP C	2022	2022	70	C!D15846
RCEP C	2023	2023	70	C!E15846
RCEP C	2024	2024	70	C!F15846
RCEP C	2025	2025	70	C!G15846
RCEP C	2026	2026	70	C!H15846
RCEP C	2027	2027	70	C!I15846
RCEP D	2022	2022	*	D!D15845

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E15845
RCEP D	2024	2024	*	D!F15845
RCEP D	2025	2025	*	D!G15845
RCEP D	2026	2026	*	D!H15845
RCEP D	2027	2027	*	D!I15845
RCEP E	2022	2022	*	E!D15849
RCEP E	2023	2023	*	E!E15849
RCEP E	2024	2024	*	E!F15849
RCEP E	2025	2025	*	E!G15849
RCEP E	2026	2026	*	E!H15849
RCEP E	2027	2027	*	E!I15849
RCEP F	2022	2022	70	F!D15846
RCEP F	2023	2023	70	F!E15846
RCEP F	2024	2024	70	F!F15846
RCEP F	2025	2025	70	F!G15846
RCEP F	2026	2026	70	F!H15846
RCEP F	2027	2027	70	F!I15846
VIFTA	2024	2024	*	VI!F14796
VIFTA	2025	2025	*	VI!G14796
VIFTA	2026	2026	*	VI!H14796
VIFTA	2027	2027	*	VI!I14796

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 "23,1; M: 28,8" has a general 23.1% and an "M:" 28.8% 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 "23,1; M: 28,8", the FTA schedule for period (VI) shows "23,1".		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 74%: the preferential rate is equal to or higher than the MFN rate (52%) in the source tariff – claiming the FTA brings no saving.	MFN 52%		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 8703.23 has 36 lines; 8703.23.68 is distinguished from its siblings by: Of a cylinder capacity exceeding 2,500 cc.	8703.23.11 Ambulances; 8703.23.12 Hearses; 8703.23.13 Prison vans; 8703.23.14 Motor-homes; 8703.23.21 Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc; 8703.23.22 Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	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 8703.23.68. 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 52% for 8703.23.68 was checked against BT2026 (cell BT2026!N16527), 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.