

HS 8703.33.52 detail

HS code	8703.33.52
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 compression-ignition internal combustion piston engine (diesel or semi-diesel): / - - Of a cylinder capacity exceeding 2,500 cc: / - - - Other: / - - - - Hearses
Unit	chiếc
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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/87033352/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16649
Preferential (MFN)	15	15%	73/2025/NĐ-CP	2025-03-31	BT2026!N16649
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q16649
Excise tax	ĐB	Excise – see schedule	66/2025/QH15	2025-06-14	BT2026!CG16649
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
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AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ- CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ- CP	Ad valorem
AKFTA	0(-KH, MM, MY)	0% (except KH, MM, MY)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ- CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ- CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ- CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ- CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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
EVFTA	4,5	4.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ- CP	Ad valorem
UKVFTA	4,5	4.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ- CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ- CP	Ad valorem
VCFTA	8	8%	Consolidated BT2026	2026	VC	112/2022/NĐ- CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ- CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ- CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ- CP	Ad valorem

RCEP (Annex D)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	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
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 (*)
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)		5	AC!E15958
ATIGA	2022	2022	0	AT!E15887
ATIGA	2023	2023	0	AT!F15887
ATIGA	2024	2024	0	AT!G15887
ATIGA	2025	2025	0	AT!H15887
ATIGA	2026	2026	0	AT!I15887
ATIGA	2027	2027	0	AT!J15887
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15943
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15943
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15943
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15943

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15943
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15943
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15944
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15944
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15944
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15944
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15944
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15944
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15945
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15904
AIFTA	30/12/2022	2022	*	AI!F15901
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15901
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15901
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15901
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15901
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15901
VKFTA	2022	2022	0	VK!E15941
VKFTA	2023	2023	0	VK!F15941
VKFTA	2024	2024	0	VK!G15941
VKFTA	2025	2025	0	VK!H15941
VKFTA	2026	2026	0	VK!I15941
VKFTA	2027	2027	0	VK!J15941
VCFTA	2022	2022	10	VC!D16003
VCFTA	2023	2023	10	VC!E16003
VCFTA	2024	2024	8	VC!F16003
VCFTA	2025	2025	8	VC!G16003

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	8	VC!H16003
VCFTA	2027	2027	8	VC!I16003
VN-EAEU	2022	2022	4,1	EAV!D15977
VN-EAEU	2023	2023	2,7	EAV!E15977
VN-EAEU	2024	2024	1,4	EAV!F15977
VN-EAEU	2025	2025	0	EAV!G15977
VN-EAEU	2026	2026	0	EAV!H15977
VN-EAEU	2027	2027	0	EAV!I15977
AHKFTA	2022	2022	*	AKH!D15980
AHKFTA	2023	2023	*	AKH!E15980
AHKFTA	2024	2024	*	AKH!F15980
AHKFTA	2025	2025	*	AKH!G15980
AHKFTA	2026	2026	*	AKH!H15980
AHKFTA	2027	2027	*	AKH!I15980
EVFTA	2022	2022	10,5	EV-NK!D15986
EVFTA	2023	2023	9	EV-NK!E15986
EVFTA	2024	2024	7,5	EV-NK!F15986
EVFTA	2025	2025	6	EV-NK!G15986
EVFTA	2026	2026	4,5	EV-NK!H15986
EVFTA	2027	2027	3	EV-NK!I15986
UKVFTA	2022	2022	10,5	UKV!D15985
UKVFTA	2023	2023	9	UKV!E15985
UKVFTA	2024	2024	7,5	UKV!F15985
UKVFTA	2025	2025	6	UKV!G15985
UKVFTA	2026	2026	4,5	UKV!H15985
UKVFTA	2027	2027	3	UKV!I15985

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	5	CPTPP!D15978
CPTPP	(II)	2022 (DERIVED)	3,7	CPTPP!E15978
CPTPP	(III)	2023 (DERIVED)	2,5	CPTPP!F15978
CPTPP	(IV)	2024 (DERIVED)	1,2	CPTPP!G15978
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15978
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15978
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15978
RCEP A	2022	2022	15	RCEPT-A!D15968
RCEP A	2023	2023	15	RCEPT-A!E15968
RCEP A	2024	2024	15	RCEPT-A!F15968
RCEP A	2025	2025	15	RCEPT-A!G15968
RCEP A	2026	2026	15	RCEPT-A!H15968
RCEP A	2027	2027	15	RCEPT-A!I15968
RCEP B	2022	2022	15	B!D15968
RCEP B	2023	2023	15	B!E15968
RCEP B	2024	2024	15	B!F15968
RCEP B	2025	2025	15	B!G15968
RCEP B	2026	2026	15	B!H15968
RCEP B	2027	2027	15	B!I15968
RCEP C	2022	2022	15	C!D15968
RCEP C	2023	2023	15	C!E15968
RCEP C	2024	2024	15	C!F15968
RCEP C	2025	2025	15	C!G15968
RCEP C	2026	2026	15	C!H15968
RCEP C	2027	2027	15	C!I15968
RCEP D	2022	2022	15	D!D15967

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	15	D!E15967
RCEP D	2024	2024	15	D!F15967
RCEP D	2025	2025	15	D!G15967
RCEP D	2026	2026	15	D!H15967
RCEP D	2027	2027	15	D!I15967
RCEP E	2022	2022	15	E!D15971
RCEP E	2023	2023	15	E!E15971
RCEP E	2024	2024	15	E!F15971
RCEP E	2025	2025	15	E!G15971
RCEP E	2026	2026	15	E!H15971
RCEP E	2027	2027	15	E!I15971
RCEP F	2022	2022	15	F!D15968
RCEP F	2023	2023	15	F!E15968
RCEP F	2024	2024	15	F!F15968
RCEP F	2025	2025	15	F!G15968
RCEP F	2026	2026	15	F!H15968
RCEP F	2027	2027	15	F!I15968
VIFTA	2024	2024	*	VI!F14918
VIFTA	2025	2025	*	VI!G14918
VIFTA	2026	2026	*	VI!H14918
VIFTA	2027	2027	*	VI!I14918

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKTK 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-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 15%, RCEP (Annex B) 15%, RCEP (Annex C) 15%, RCEP (Annex D) 15%, RCEP (Annex E) 15%, RCEP (Annex F) 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 8703.33 has 21 lines; 8703.33.52 is distinguished from its siblings by: Hearses.	8703.33.11 Ambulances; 8703.33.12 Hearses; 8703.33.13 Prison vans; 8703.33.14 Motor-homes; 8703.33.21 Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc; 8703.33.22 Of a cylinder capacity exceeding 3,000 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 8703.33.52. 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 15% for 8703.33.52 was checked against BT2026 (cell BT2026!N16649), 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.