HS 8703.60.17 detail

HS code	8703.60.17
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 both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power: / - - Completely Knocked Down: / - - - Motor-homes: / - - - - Of a cylinder capacity exceeding 2,000 cc
Unit	chiếc
Generated	02/11/2026 22:09:36
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/87036017/

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!K16837
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!N16837
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q16837
Excise tax	ĐB	Excise – see schedule	66/2025/QH15	2025-06-14	BT2026!CG16837
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	Theo hướng dẫn tại khoản 1.1 Chương 98	Theo hướng dẫn tại khoản 1.1 Chương 98	Consolidated BT2026		S	206/2025/NĐ-CP	Needs interpretation
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!E16146
ATIGA	2022	2022	*	AT!E16075
ATIGA	2023	2023	*	AT!F16075
ATIGA	2024	2024	*	AT!G16075
ATIGA	2025	2025	*	AT!H16075
ATIGA	2026	2026	*	AT!I16075
ATIGA	2027	2027	*	AT!J16075
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16131
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16131
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16131
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16131

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16131
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16131
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16132
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16132
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16132
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16132
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16132
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16132
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16133
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H16092
AIFTA	30/12/2022	2022	*	AI!F16089
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16089
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16089
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16089
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16089
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16089
VKFTA	2022	2022	*	VK!E16129
VKFTA	2023	2023	*	VK!F16129
VKFTA	2024	2024	*	VK!G16129
VKFTA	2025	2025	*	VK!H16129
VKFTA	2026	2026	*	VK!I16129
VKFTA	2027	2027	*	VK!J16129
VCFTA	2022	2022	*	VC!D16191
VCFTA	2023	2023	*	VC!E16191
VCFTA	2024	2024	*	VC!F16191
VCFTA	2025	2025	*	VC!G16191

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H16191
VCFTA	2027	2027	*	VC!I16191
VN-EAEU	2022	2022	*	EAV!D16165
VN-EAEU	2023	2023	*	EAV!E16165
VN-EAEU	2024	2024	*	EAV!F16165
VN-EAEU	2025	2025	*	EAV!G16165
VN-EAEU	2026	2026	*	EAV!H16165
VN-EAEU	2027	2027	*	EAV!I16165
AHKFTA	2022	2022	*	AKH!D16168
AHKFTA	2023	2023	*	AKH!E16168
AHKFTA	2024	2024	*	AKH!F16168
AHKFTA	2025	2025	*	AKH!G16168
AHKFTA	2026	2026	*	AKH!H16168
AHKFTA	2027	2027	*	AKH!I16168
EVFTA	2022	2022	*	EV-NK!D16180
EVFTA	2023	2023	*	EV-NK!E16180
EVFTA	2024	2024	*	EV-NK!F16180
EVFTA	2025	2025	*	EV-NK!G16180
EVFTA	2026	2026	*	EV-NK!H16180
EVFTA	2027	2027	*	EV-NK!I16180
UKVFTA	2022	2022	*	UKV!D16179
UKVFTA	2023	2023	*	UKV!E16179
UKVFTA	2024	2024	*	UKV!F16179
UKVFTA	2025	2025	*	UKV!G16179
UKVFTA	2026	2026	*	UKV!H16179
UKVFTA	2027	2027	*	UKV!I16179

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	*	CPTPP!D16168
CPTPP	(II)	2022 (DERIVED)	*	CPTPP!E16168
CPTPP	(III)	2023 (DERIVED)	*	CPTPP!F16168
CPTPP	(IV)	2024 (DERIVED)	*	CPTPP!G16168
CPTPP	(V)	2025 (DERIVED)	*	CPTPP!H16168
CPTPP	(VI)	2026 (DERIVED)	*	CPTPP!I16168
CPTPP	(VII)	2027 (DERIVED)	*	CPTPP!J16168
RCEP A	2022	2022	*	RCEPT-A!D16156
RCEP A	2023	2023	*	RCEPT-A!E16156
RCEP A	2024	2024	*	RCEPT-A!F16156
RCEP A	2025	2025	*	RCEPT-A!G16156
RCEP A	2026	2026	*	RCEPT-A!H16156
RCEP A	2027	2027	*	RCEPT-A!I16156
RCEP B	2022	2022	*	B!D16156
RCEP B	2023	2023	*	B!E16156
RCEP B	2024	2024	*	B!F16156
RCEP B	2025	2025	*	B!G16156
RCEP B	2026	2026	*	B!H16156
RCEP B	2027	2027	*	B!I16156
RCEP C	2022	2022	*	C!D16156
RCEP C	2023	2023	*	C!E16156
RCEP C	2024	2024	*	C!F16156
RCEP C	2025	2025	*	C!G16156
RCEP C	2026	2026	*	C!H16156
RCEP C	2027	2027	*	C!I16156
RCEP D	2022	2022	*	D!D16155

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E16155
RCEP D	2024	2024	*	D!F16155
RCEP D	2025	2025	*	D!G16155
RCEP D	2026	2026	*	D!H16155
RCEP D	2027	2027	*	D!I16155
RCEP E	2022	2022	*	E!D16159
RCEP E	2023	2023	*	E!E16159
RCEP E	2024	2024	*	E!F16159
RCEP E	2025	2025	*	E!G16159
RCEP E	2026	2026	*	E!H16159
RCEP E	2027	2027	*	E!I16159
RCEP F	2022	2022	*	F!D16156
RCEP F	2023	2023	*	F!E16156
RCEP F	2024	2024	*	F!F16156
RCEP F	2025	2025	*	F!G16156
RCEP F	2026	2026	*	F!H16156
RCEP F	2027	2027	*	F!I16156
VIFTA	2024	2024	*	VI!F15106
VIFTA	2025	2025	*	VI!G15106
VIFTA	2026	2026	*	VI!H15106
VIFTA	2027	2027	*	VI!I15106

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 8703.60 has 68 lines; 8703.60.17 is distinguished from its siblings by: Of a cylinder capacity exceeding 2,000 cc.	8703.60.11 Go-karts; 8703.60.12 All-Terrain Vehicles (ATV); 8703.60.13 Ambulances; 8703.60.14 Hearses; 8703.60.15 Prison vans; 8703.60.16 Of a cylinder capacity 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 8703.60.17. 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 8703.60.17 was checked against BT2026 (cell BT2026!N16837), 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.