

HS 8703.70.35 detail

HS code	8703.70.35
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 compression- ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power: / - - Other: / - - - Ambulances: / - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc
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/87037035/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16944
Preferential (MFN)	20	20%	73/2025/NĐ-CP	2025-03-31	BT2026!N16944
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q16944
Excise tax	ĐB	Excise – see schedule	66/2025/QH15	2025-06-14	BT2026!CG16944
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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AKFTA	0(-KH, MY)	0% (except KH, 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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
CPTPP	2,5; M: 3,3	2.5% · M: 3.3%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
EVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	10	10%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AJCEP	15	15%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	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 (*)
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 (*)
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)		5	AC!E16253
ATIGA	2022	2022	0	AT!E16182
ATIGA	2023	2023	0	AT!F16182
ATIGA	2024	2024	0	AT!G16182
ATIGA	2025	2025	0	AT!H16182
ATIGA	2026	2026	0	AT!I16182
ATIGA	2027	2027	0	AT!J16182
AJCEP	30/12/2022 - 31/3/2023	2022	15	AJ!E16238
AJCEP	01/4/2023 - 31/3/2024	2023	15	AJ!F16238
AJCEP	01/4/2024 - 31/3/2025	2024	15	AJ!G16238
AJCEP	01/4/2025 - 31/3/2026	2025	15	AJ!H16238

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	15	AJ!I16238
AJCEP	01/4/2027 - 31/3/2028	2027	15	AJ!J16238
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16239
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16239
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16239
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16239
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16239
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16239
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16240
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		10	AANZ!H16199
AIFTA	30/12/2022	2022	*	AI!F16196
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16196
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16196
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16196
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16196
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16196
VKFTA	2022	2022	0	VK!E16236
VKFTA	2023	2023	0	VK!F16236
VKFTA	2024	2024	0	VK!G16236
VKFTA	2025	2025	0	VK!H16236
VKFTA	2026	2026	0	VK!I16236
VKFTA	2027	2027	0	VK!J16236
VCFTA	2022	2022	*	VC!D16298
VCFTA	2023	2023	*	VC!E16298
VCFTA	2024	2024	*	VC!F16298
VCFTA	2025	2025	*	VC!G16298

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H16298
VCFTA	2027	2027	*	VC!I16298
VN-EAEU	2022	2022	*	EAV!D16272
VN-EAEU	2023	2023	*	EAV!E16272
VN-EAEU	2024	2024	*	EAV!F16272
VN-EAEU	2025	2025	*	EAV!G16272
VN-EAEU	2026	2026	*	EAV!H16272
VN-EAEU	2027	2027	*	EAV!I16272
AHKFTA	2022	2022	*	AKH!D16275
AHKFTA	2023	2023	*	AKH!E16275
AHKFTA	2024	2024	*	AKH!F16275
AHKFTA	2025	2025	*	AKH!G16275
AHKFTA	2026	2026	*	AKH!H16275
AHKFTA	2027	2027	*	AKH!I16275
EVFTA	2022	2022	10,9	EV-NK!D16291
EVFTA	2023	2023	9,5	EV-NK!E16291
EVFTA	2024	2024	8,1	EV-NK!F16291
EVFTA	2025	2025	6,8	EV-NK!G16291
EVFTA	2026	2026	5,4	EV-NK!H16291
EVFTA	2027	2027	4	EV-NK!I16291
UKVFTA	2022	2022	10,9	UKV!D16290
UKVFTA	2023	2023	9,5	UKV!E16290
UKVFTA	2024	2024	8,1	UKV!F16290
UKVFTA	2025	2025	6,8	UKV!G16290
UKVFTA	2026	2026	5,4	UKV!H16290
UKVFTA	2027	2027	4	UKV!I16290

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	6,6	CPTPP!D16277
CPTPP	(II)	2022 (DERIVED)	5,8	CPTPP!E16277
CPTPP	(III)	2023 (DERIVED)	5	CPTPP!F16277
CPTPP	(IV)	2024 (DERIVED)	4,1	CPTPP!G16277
CPTPP	(V)	2025 (DERIVED)	3,3	CPTPP!H16277
CPTPP	(VI)	2026 (DERIVED)	2,5	CPTPP!I16277
CPTPP	(VII)	2027 (DERIVED)	1,6	CPTPP!J16277
RCEP A	2022	2022	20	RCEPT-A!D16263
RCEP A	2023	2023	20	RCEPT-A!E16263
RCEP A	2024	2024	20	RCEPT-A!F16263
RCEP A	2025	2025	20	RCEPT-A!G16263
RCEP A	2026	2026	20	RCEPT-A!H16263
RCEP A	2027	2027	20	RCEPT-A!I16263
RCEP B	2022	2022	20	B!D16263
RCEP B	2023	2023	20	B!E16263
RCEP B	2024	2024	20	B!F16263
RCEP B	2025	2025	20	B!G16263
RCEP B	2026	2026	20	B!H16263
RCEP B	2027	2027	20	B!I16263
RCEP C	2022	2022	20	C!D16263
RCEP C	2023	2023	20	C!E16263
RCEP C	2024	2024	20	C!F16263
RCEP C	2025	2025	20	C!G16263
RCEP C	2026	2026	20	C!H16263
RCEP C	2027	2027	20	C!I16263
RCEP D	2022	2022	*	D!D16262

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E16262
RCEP D	2024	2024	*	D!F16262
RCEP D	2025	2025	*	D!G16262
RCEP D	2026	2026	*	D!H16262
RCEP D	2027	2027	*	D!I16262
RCEP E	2022	2022	*	E!D16266
RCEP E	2023	2023	*	E!E16266
RCEP E	2024	2024	*	E!F16266
RCEP E	2025	2025	*	E!G16266
RCEP E	2026	2026	*	E!H16266
RCEP E	2027	2027	*	E!I16266
RCEP F	2022	2022	20	F!D16263
RCEP F	2023	2023	20	F!E16263
RCEP F	2024	2024	20	F!F16263
RCEP F	2025	2025	20	F!G16263
RCEP F	2026	2026	20	F!H16263
RCEP F	2027	2027	20	F!I16263
VIFTA	2024	2024	*	VI!F15213
VIFTA	2025	2025	*	VI!G15213
VIFTA	2026	2026	*	VI!H15213
VIFTA	2027	2027	*	VI!I15213

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-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "2,5; M: 3,3" has a general 2.5% and an "M:" 3.3% 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 "2,5; M: 3,3", the FTA schedule for period (VI) shows "2,5".		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) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 8703.70 has 66 lines; 8703.70.35 is distinguished from its siblings by: Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc.	8703.70.11 Go-karts; 8703.70.12 All-Terrain Vehicles (ATV); 8703.70.13 Ambulances; 8703.70.14 Hearses; 8703.70.15 Prison vans; 8703.70.16 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 8703.70.35. 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 20% for 8703.70.35 was checked against BT2026 (cell BT2026!N16944), 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.