



Decree 73/2025/ND-CP amends and supplements preferential import tax rates



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March 31, 2025

Decree 73/2025/ND-CP amends and supplements preferential import tax rates of a number of items in the Preferential Import Tariff according to the List of taxable items issued together with Decree No. 26/2023/ND-CP.

The Government has just issued Decree 73/2025/ND-CP dated March 31, 2025 amending and supplementing preferential import tax rates of a number of items in the Preferential Import Tariff according to the List of taxable items issued together with [Decree No. 26/2023/ND-CP](#) dated May 31, 2023 on Export Tariff, Preferential Import Tariff, List of goods and absolute tax rates, mixed tax, import tax outside tariff quotas.

Specifically, amend and supplement the preferential import tax rates of a number of items specified in Appendix II - Preferential import tax schedule according to the List of taxable items specified in Article 3 of Decree No. 26/2023/ND-CP into new preferential import tax rates.

Accordingly, the preferential import tax rate for automobiles with HS codes 8703.23.63 and 8703.23.57 will be reduced from 64% to 50% and automobiles with HS code 8703.24.51 will be reduced from 45% to 32%.

For Ethanol products, the preferential import tax rate is also reduced from 10% to 5%.

Import tax rate on frozen chicken thighs is reduced from 20% to 15%; on unshelled pistachios is reduced from 15% to 5%; on almonds is reduced from 10% to 5%; on fresh apples is reduced from 8% to 5%; on sweet cherries is reduced from 10% to 5%; on raisins is reduced from 12% to 5%.

For wood and wood products, including: (1) Group 44.21: Wooden products (including products such as clothes hangers, coffins, thread spools, yarn tubes and bobbins, sewing thread reels and similar products, wooden matchsticks, etc.); (2) Groups 94.01 and 94.03: Seats and parts of seats; wooden furniture: import tax is reduced from the tax rates of 20% and 25% to the same tax rate of 0%.

Preferential import tax rate for liquefied natural gas (LNG) reduced from 5% to 2%.

Ethylene products: add HS code 2711.19.00 to chapter 98 with preferential import tax rate of 0%.

Preferential import tax rate for corn kernels is reduced from 2% to 0%; for soybean meal, it is reduced from 1%, 2% to 0%.

This Decree takes effect from the date of signing and promulgation (March 31, 2025).

Appendix

AMENDING AND SUPPLEMENTING PREFERENTIAL IMPORT TAX RATES OF A NUMBER OF PRODUCTS IN APPENDIX II ISSUED WITH DECREE NO. 26/2023/ND-CP

(Attached to Decree No. 73/2025/ND-CP)

March 31, 2025 of the Government)

Section I

Amending preferential import tax rates of a number of items in Section I, Appendix II issued with Decree No. 26/2023/ND-CP

Product code	Description of goods	Tax rate (%)
02.07	Meat and edible offal, of poultry of heading 01.05, fresh, chilled or frozen.	
	- Of chickens of the species Gallus domesticus:	
0207.11.00	- - Not cut in pieces, fresh or chilled	40
0207.12.00	- - Uncut, frozen	40
0207.13.00	- - Cuts and offal, fresh or chilled	40
0207.14	- - Cut into pieces and by-products, frozen:	
0207.14.10	- - - Wings	20
0207.14.20	- - - Thigh	15
0207.14.30	- - - Liver	20
	- - - Other types:	

Product code	Description of goods	Tax rate (%)
0207.14.91	- - - - Meat that has been mechanically deboned or separated from the bone	20
0207.14.99	- - - - Other	20
	- Of turkey:	
0207.24.00	- - Not cut in pieces, fresh or chilled	40
0207.25.00	- - Uncut, frozen	40
0207.26.00	- - Cuts and offal, fresh or chilled	40
0207.27	- - Cut into pieces and by-products, frozen:	
0207.27.10	- - - Liver	20
	- - - Other types:	
0207.27.91	- - - - Meat that has been mechanically deboned or separated from the bone	20
0207.27.99	- - - - Other	20
	- Of ducks and geese:	
0207.41.00	- - Not cut in pieces, fresh or chilled	40
0207.42.00	- - Uncut, frozen	40
0207.43.00	- - Fatty liver, fresh or chilled	15
0207.44.00	- - Other, fresh or chilled	15
0207.45	- - Other, frozen:	

Product code	Description of goods	Tax rate (%)
0207.45.10	- - - Fatty liver	15
0207.45.90	- - - Other	15
	- Of goose:	
0207.51.00	- - Not cut in pieces, fresh or chilled	40
0207.52.00	- - Uncut, frozen	40
0207.53.00	- - Fatty liver, fresh or chilled	15
0207.54.00	- - Other, fresh or chilled	15
0207.55	- - Other, frozen:	
0207.55.10	- - - Fatty liver	15
0207.55.90	- - - Other	15
0207.60	- Of pheasant:	
0207.60.10	- - Not cut in pieces, fresh or chilled	40
0207.60.20	- - Uncut, frozen	40
0207.60.30	- - Cuts and offal, fresh or chilled	15
0207.60.40	- - Cut pieces and by-products, frozen	15
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	
	- Almonds:	
0802.11.00	- - Unpeeled	10
0802.12	- - Peeled:	

Product code	Description of goods	Tax rate (%)
0802.12.10	- - - Blanched	10
0802.12.90	- - - Other	5
	- Hazelnuts or hazelnuts (<i>Corylus</i> spp.):	
0802.21.00	- - Unpeeled	20
0802.22.00	- - Peeled	20
	- Walnuts:	
0802.31.00	- - Unpeeled	8
0802.32.00	- - Peeled	30
	- Chestnut (<i>Castanea</i> spp.):	
0802.41.00	- - Unpeeled	30
0802.42.00	- - Peeled	30
	- Pistachios:	
0802.51.00	- - Unpeeled	5
0802.52.00	- - Peeled	15
	- Macadamia nuts:	
0802.61.00	- - Unpeeled	30
0802.62.00	- - Peeled	30
0802.70.00	- Cola nuts (<i>Cola</i> spp.)	30
0802.80.00	- Areca nut	30

Product code	Description of goods	Tax rate (%)
	- Other types:	
0802.91.00	- - Pine nuts, unshelled	30
0802.92.00	- - Pine nuts, shelled	30
0802.99.00	- - Other	30
08.06	Grapes, fresh or dried.	
0806.10.00	- Fresh	8
0806.20.00	- Dried	5
08.08	Apples, pears and quinces, fresh.	
0808.10.00	- Apples	5
0808.30.00	- Pear	10
0808.40.00	- Quince	10
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	
0809.10.00	- Apricot	20
	- Cherries:	
0809.21.00	- - Sour cherry (Prunus cerasus)	10
0809.29.00	- - Other	5
0809.30.00	- Peaches, including nectarines	20
0809.40	- Plums and sloes:	

Product code	Description of goods	Tax rate (%)
0809.40.10	- - Plum	20
0809.40.20	- - Plum	20
10.05	Corn.	
1005.10.00	- Seeds	0
1005.90	- Other types:	
1005.90.10	- - Type used for popping (popcorn)	30
	- - Other types:	
1005.90.91	- - - Suitable for use by humans	2
1005.90.99	- - - Other	0
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	
2207.10.00	- Undenatured ethyl alcohol with an alcohol concentration of 80% or more by volume	40
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength:	
	- - Denatured ethyl alcohol, including methylated spirits:	
2207.20.11	- - - Ethyl alcohol with a concentration of over 99% by volume	5
2207.20.19	- - - Other	5
2207.20.90	- - Other	40
23.04	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	

Product code	Description of goods	Tax rate (%)
2304.00.10	- Defatted soybean powder, suitable for human food	0
	- Raw soybean powder:	
2304.00.21	- - Suitable for human consumption	2
2304.00.29	- - Other	0
2304.00.90	- Other	0
27.11	Petroleum gas and other hydrocarbon gases.	
	- Liquid form:	
2711.11.00	- - Natural gas	2
2711.12.00	- - Propane	2
2711.13.00	- - Butane	5
2711.14	- - Ethylene, propylene, butylene and butadiene:	
2711.14.10	- - - Ethylene	5
2711.14.90	- - - Other	5
2711.19.00	- - Other	5
	- Gas form:	
2711.21	- - Natural gas:	
2711.21.10	- - - Type used as motor fuel	0
2711.21.90	- - - Other	0
2711.29.00	- - Other	0

Product code	Description of goods	Tax rate (%)
44.21	Other wooden products.	
4421.10.00	- Clothes hanger	0
4421.20.00	- Coffin	0
	- Other types:	
4421.91	- - From bamboo:	
4421.91.10	- - - Thread spools, bobbins and bobbins, sewing-thread reels and similar articles	0
4421.91.20	- - - Wooden sticks for making matches	0
4421.91.30	- - - Lollipop sticks, ice cream sticks and ice cream scoops	0
4421.91.40	- - - Hand-operated fans and blinds, their frames and handles, and parts thereof	0
4421.91.50	- - - Prayer beads	0
4421.91.60	- - - Toothpick	0
4421.91.70	- - - Types of sticks used to make incense (incense sticks)	0
4421.91.90	- - - Other	0
4421.99	- - Other types:	
4421.99.10	- - - Thread spools, bobbins and bobbins, sewing-thread reels and similar articles	0
4421.99.20	- - - Wooden sticks for making matches	0
4421.99.30	- - - Wooden hooks or pins for shoes and slippers	0

Product code	Description of goods	Tax rate (%)
4421.99.40	- - - Lollipop sticks, ice cream sticks and ice cream scoops	0
4421.99.70	- - - Hand-operated fans and blinds, their frames and handles, and parts thereof	0
4421.99.80	- - - Toothpick	0
	- - - Other types:	
4421.99.93	- - - - Prayer beads	0
4421.99.94	- - - - Other beads	0
4421.99.95	- - - - Types of sticks used to make incense (incense sticks)	0
4421.99.96	- - - - Barecore	0
4421.99.99	- - - - Other	0
87.03	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.	
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:	
8703.10.10	- - Golf carts (including golf buggies) and similar vehicles	70
8703.10.90	- - Other	70
	- Other vehicles, using only spark-ignition piston internal combustion engines:	
8703.21	- - Cylinder capacity not exceeding 1,000 cc:	

Product code	Description of goods	Tax rate (%)
	- - - CKD form:	
8703.21.11	- - - - Mini racing car	According to the instructions in section 1.1 Chapter 98
8703.21.12	- - - - ATV (All-Terrain Vehicles)	According to the instructions in section 1.1 Chapter 98
8703.21.13	- - - - Ambulance	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.21.14	- - - - Motorhomes (with interiors designed like apartments)	According to the instructions in section 1.1 Chapter 98
8703.21.15	- - - - Sedan	According to the instructions in section 1.1 Chapter 98
	- - - - Other motor vehicles (including station wagons and sports cars, but not including vans):	
8703.21.21	- - - - - Four-wheel drive type	According to the instructions in section 1.1 Chapter 98
8703.21.29	- - - - - Other	According to the instructions in section 1.1 Chapter 98
	- - - - Other types:	
8703.21.31	- - - - - 3 wheel vehicle	According to the instructions in section 1.1 Chapter 98
8703.21.39	- - - - - Other	According to the instructions in section 1.1 Chapter 98

Product code	Description of goods	Tax rate (%)
	- - - Other types:	
8703.21.41	- - - - Mini racing car	70
8703.21.42	- - - - ATV (All-Terrain Vehicles)	70
8703.21.43	- - - - Ambulance	15
8703.21.44	- - - - Motorhomes (with interiors designed like apartments)	70
8703.21.45	- - - - Sedan	70
	- - - - Other motor vehicles (including station wagons and sports cars, but not including vans):	
8703.21.51	- - - - - Four-wheel drive type	70
8703.21.59	- - - - - Other	70
	- - - - Other types:	
8703.21.91	- - - - - 3 wheel vehicle	70
8703.21.99	- - - - - Other	70
8703.22	- - Cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
	- - - CKD form:	
8703.22.11	- - - - Mini racing car	According to the instructions in section 1.1 Chapter 98
8703.22.12	- - - - ATV (All-Terrain Vehicles)	According to the instructions in section 1.1 Chapter 98

Product code	Description of goods	Tax rate (%)
8703.22.13	- - - - Ambulance	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.22.14	- - - - Funeral car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.22.15	- - - - Prisoner transport car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.22.16	- - - - Motorhomes (with interiors designed like apartments)	According to the instructions in section 1.1 Chapter 98
8703.22.17	- - - - Sedan	According to the instructions in section 1.1 Chapter 98
	- - - - Other motor vehicles (including station wagons and sports cars, but not including vans):	
8703.22.21	- - - - - Four-wheel drive type	According to the instructions in section 1.1 Chapter 98
8703.22.29	- - - - - Other	According to the instructions in section 1.1 Chapter 98
8703.22.30	- - - - Other	According to the instructions in section 1.1 Chapter 98
	- - - Other types:	
8703.22.41	- - - - Mini racing car	70

Product code	Description of goods	Tax rate (%)
8703.22.42	- - - - ATV (All-Terrain Vehicles)	70
8703.22.43	- - - - Ambulance	20
8703.22.44	- - - - Funeral car	20
8703.22.45	- - - - Prisoner transport car	20
8703.22.46	- - - - Motorhomes (with interiors designed like apartments)	70
8703.22.47	- - - - Sedan	70
	- - - - Other motor vehicles (including station wagons and sports cars, but not including vans):	
8703.22.51	- - - - - Four-wheel drive type	70
8703.22.59	- - - - - Other	70
8703.22.90	- - - - Other	70
8703.23	- - Cylinder capacity over 1,500 cc but not exceeding 3,000 cc:	
	- - - CKD form:	
8703.23.11	- - - - Ambulance	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.23.12	- - - - Funeral car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98

Product code	Description of goods	Tax rate (%)
8703.23.13	- - - - Prisoner transport car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.23.14	- - - - Motorhomes (with interiors designed like apartments)	According to the instructions in section 1.1 Chapter 98
	- - - - Sedan:	
8703.23.21	- - - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	According to the instructions in section 1.1 Chapter 98
8703.23.22	- - - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.23.23	- - - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	According to the instructions in section 1.1 Chapter 98
8703.23.24	- - - - - Cylinder capacity over 2,500 cc	According to the instructions in section 1.1 Chapter 98
	- - - - Other motor cars (including station wagons and sports cars, but not including vans), four-wheel drive:	
8703.23.31	- - - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	According to the instructions in section 1.1 Chapter 98
8703.23.32	- - - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.23.33	- - - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	According to the instructions in section 1.1 Chapter 98

Product code	Description of goods	Tax rate (%)
8703.23.34	- - - - Cylinder capacity over 2,500 cc	According to the instructions in section 1.1 Chapter 98
	- - - - Other motor vehicles (including station wagons and sports cars, but not including vans), not of four-wheel drive type:	
8703.23.35	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.23.36	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - - Other types:	
8703.23.41	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.23.42	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - Other types:	
8703.23.51	- - - - Ambulance	20
8703.23.52	- - - - Funeral car	20
8703.23.53	- - - - Prisoner transport car	15
8703.23.54	- - - - Motorhomes (with interiors designed like apartments)	70
	- - - - Sedan:	
8703.23.55	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.23.56	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70

Product code	Description of goods	Tax rate (%)
8703.23.57	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	50
8703.23.58	- - - - Cylinder capacity over 2,500 cc	52
	- - - - Other motor cars (including station wagons and sports cars, but not including vans), four-wheel drive:	
8703.23.61	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.23.62	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.23.63	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	50
8703.23.64	- - - - Cylinder capacity over 2,500 cc	52
	- - - - Other motor vehicles (including station wagons and sports cars, but not including vans), not of four-wheel drive type:	
8703.23.65	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.23.66	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.23.67	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	70
8703.23.68	- - - - Cylinder capacity over 2,500 cc	52
	- - - - Other types:	
8703.23.71	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.23.72	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.23.73	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	70
8703.23.74	- - - - Cylinder capacity over 2,500 cc	52

Product code	Description of goods	Tax rate (%)
8703.24	- - Cylinder capacity over 3,000 cc:	
	- - - CKD form:	
8703.24.11	- - - - Ambulance	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.24.12	- - - - Funeral car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.24.13	- - - - Prisoner transport car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.24.14	- - - - Motorhomes (with interiors designed like apartments)	According to the instructions in section 1.1 Chapter 98
8703.24.15	- - - - Sedan	According to the instructions in section 1.1 Chapter 98
	- - - - Other motor vehicles (including station wagons and sports cars, but not including vans):	
8703.24.21	- - - - - Four-wheel drive type	According to the instructions in section 1.1 Chapter 98
8703.24.29	- - - - - Other	According to the instructions in section 1.1 Chapter 98
8703.24.30	- - - - Other	According to the instructions in section 1.1 Chapter 98

Product code	Description of goods	Tax rate (%)
	- - - Other types:	
8703.24.41	- - - - Ambulance	15
8703.24.42	- - - - Funeral car	15
8703.24.43	- - - - Prisoner transport car	15
8703.24.44	- - - - Motorhomes (with interiors designed like apartments)	70
	- - - - Sedan:	
8703.24.45	- - - - - Four-wheel drive type	47
8703.24.49	- - - - - Other	52
	- - - - Other motor vehicles (including station wagons and sports cars, but not including vans):	
8703.24.51	- - - - - Four-wheel drive type	32
8703.24.59	- - - - - Other	52
	- - - - Other types:	
8703.24.61	- - - - - Four-wheel drive type	47
8703.24.69	- - - - - Other	52
	- Other vehicles, using only compression-ignition internal combustion piston engines (diesel or semi-diesel):	
8703.31	- - Cylinder capacity not exceeding 1,500 cc:	
	- - - CKD form:	

Product code	Description of goods	Tax rate (%)
8703.31.11	- - - - Mini racing car	According to the instructions in section 1.1 Chapter 98
8703.31.12	- - - - ATV (All-Terrain Vehicles)	According to the instructions in section 1.1 Chapter 98
8703.31.13	- - - - Ambulance	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.31.14	- - - - Funeral car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.31.15	- - - - Prisoner transport car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.31.16	- - - - Motorhomes (with interiors designed like apartments)	According to the instructions in section 1.1 Chapter 98
8703.31.17	- - - - Sedan	According to the instructions in section 1.1 Chapter 98
	- - - - Other motor vehicles (including station wagons and sports cars, but not including vans):	
8703.31.21	- - - - - Four-wheel drive type	According to the instructions in section 1.1 Chapter 98
8703.31.29	- - - - - Other	According to the instructions in section 1.1 Chapter 98

Product code	Description of goods	Tax rate (%)
	- - - - Other types:	
8703.31.31	- - - - - Tricycle	According to the instructions in section 1.1 Chapter 98
8703.31.39	- - - - - Other	According to the instructions in section 1.1 Chapter 98
	- - - Other types:	
8703.31.41	- - - - Mini racing car	70
8703.31.42	- - - - ATV (All-Terrain Vehicles)	70
8703.31.43	- - - - Ambulance	15
8703.31.44	- - - - Funeral car	20
8703.31.45	- - - - Prisoner transport car	20
8703.31.46	- - - - Motorhomes (with interiors designed like apartments)	70
8703.31.47	- - - - Sedan	70
	- - - - Other motor vehicles (including station wagons and sports cars, but not including vans):	
8703.31.51	- - - - - Four-wheel drive type	70
8703.31.59	- - - - - Other	70
	- - - - Other types:	
8703.31.91	- - - - - Tricycle	70
8703.31.99	- - - - - Other	70

Product code	Description of goods	Tax rate (%)
8703.32	- - Cylinder capacity over 1,500 cc but not exceeding 2,500 cc:	
	- - - CKD form:	
8703.32.11	- - - - Ambulance	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.32.12	- - - - Funeral car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.32.13	- - - - Prisoner transport car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.32.14	- - - - Motorhomes (with interiors designed like apartments)	According to the instructions in section 1.1 Chapter 98
	- - - - Sedan:	
8703.32.21	- - - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	According to the instructions in section 1.1 Chapter 98
8703.32.22	- - - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.32.23	- - - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - - Other motor cars (including station wagons and sports cars, but not including vans), four-wheel drive:	

Product code	Description of goods	Tax rate (%)
8703.32.31	- - - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	According to the instructions in section 1.1 Chapter 98
8703.32.32	- - - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.32.33	- - - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - - Other motor vehicles (including station wagons and sports cars, but not including vans), not of four-wheel drive type:	
8703.32.34	- - - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	According to the instructions in section 1.1 Chapter 98
8703.32.35	- - - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.32.36	- - - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - - Other types:	
8703.32.41	- - - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	According to the instructions in section 1.1 Chapter 98
8703.32.42	- - - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.32.43	- - - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - Other types:	

Product code	Description of goods	Tax rate (%)
8703.32.51	- - - - Ambulance	20
8703.32.52	- - - - Funeral car	15
8703.32.53	- - - - Prisoner transport car	20
8703.32.54	- - - - Motorhomes (with interiors designed like apartments)	70
	- - - - Sedan:	
8703.32.61	- - - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.32.62	- - - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.32.63	- - - - - Cylinder capacity over 2,000 cc	70
	- - - - Other motor cars (including station wagons and sports cars, but not including vans), four-wheel drive:	
8703.32.71	- - - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.32.72	- - - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.32.73	- - - - - Cylinder capacity over 2,000 cc	70
	- - - - Other motor vehicles (including station wagons and sports cars, but not including vans), not of four-wheel drive type:	
8703.32.74	- - - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.32.75	- - - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.32.76	- - - - - Cylinder capacity over 2,000 cc	70
	- - - - Other types:	

Product code	Description of goods	Tax rate (%)
8703.32.81	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.32.82	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.32.83	- - - - Cylinder capacity over 2,000 cc	70
8703.33	- - Cylinder capacity over 2,500 cc:	
	- - - CKD form:	
8703.33.11	- - - - Ambulance	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.33.12	- - - - Funeral car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.33.13	- - - - Prisoner transport car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.33.14	- - - - Motorhomes (with interiors designed like apartments)	According to the instructions in section 1.1 Chapter 98
	- - - - Sedan:	
8703.33.21	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	According to the instructions in section 1.1 Chapter 98
8703.33.22	- - - - Cylinder capacity over 3,000 cc	According to the instructions in section 1.1 Chapter 98

Product code	Description of goods	Tax rate (%)
	- - - - Other motor cars (including station wagons and sports cars, but not including vans), four-wheel drive:	
8703.33.31	- - - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	According to the instructions in section 1.1 Chapter 98
8703.33.32	- - - - - Cylinder capacity over 3,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - - Other motor vehicles (including station wagons and sports cars, but not including vans), not of four-wheel drive type:	
8703.33.33	- - - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	According to the instructions in section 1.1 Chapter 98
8703.33.34	- - - - - Cylinder capacity over 3,000 cc	According to the instructions in section 1.1 Chapter 98
8703.33.40	- - - - Other	According to the instructions in section 1.1 Chapter 98
	- - - Other types:	
8703.33.51	- - - - Ambulance	20
8703.33.52	- - - - Funeral car	15
8703.33.53	- - - - Prisoner transport car	15
8703.33.54	- - - - Motorhomes (with interiors designed like apartments)	70
	- - - - Sedan:	
8703.33.61	- - - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	70

Product code	Description of goods	Tax rate (%)
8703.33.62	- - - - Cylinder capacity over 3,000 cc	70
	- - - - Other motor cars (including station wagons and sports cars, but not including vans), four-wheel drive:	
8703.33.71	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	70
8703.33.72	- - - - Cylinder capacity over 3,000 cc	70
8703.33.80	- - - - Other motor vehicles (including station wagons and sports cars, but not including vans), not of four-wheel drive type	70
8703.33.90	- - - - Other	70
8703.40	- Other vehicles, of a type combining spark-ignition internal combustion piston engine and electric motor for propulsion, other than those capable of being charged from an external source of electricity:	
	- - CKD form:	
8703.40.11	- - - Mini racing car	According to the instructions in section 1.1 Chapter 98
8703.40.12	- - - ATV (All-Terrain Vehicles)	According to the instructions in section 1.1 Chapter 98
8703.40.13	- - - Ambulance	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.40.14	- - - Funeral car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98

Product code	Description of goods	Tax rate (%)
8703.40.15	- - - Prisoner transport car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
	- - - Motorhomes (with interiors designed like apartments) :	
8703.40.16	- - - - Cylinder capacity not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.40.17	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - Sedan:	
8703.40.18	- - - - Cylinder capacity not exceeding 1,500 cc	According to the instructions in section 1.1 Chapter 98
8703.40.19	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.40.21	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - Other motor cars (including station wagons and sports cars, but not including vans), four-wheel drive:	
8703.40.22	- - - - Cylinder capacity not exceeding 1,500 cc	According to the instructions in section 1.1 Chapter 98
8703.40.23	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.40.24	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98

Product code	Description of goods	Tax rate (%)
	- - - Other motor vehicles (including station wagons and sports cars, but not including vans), not of four-wheel drive type:	
8703.40.25	- - - - Cylinder capacity not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.40.26	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - Other types:	
8703.40.27	- - - - Cylinder capacity not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.40.28	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - Other types:	
8703.40.31	- - - Mini racing car	70
	- - - ATVs (All-Terrain Vehicles):	
8703.40.32	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.40.33	- - - - Cylinder capacity over 1,000 cc	70
	- - - Ambulance:	
8703.40.34	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	20
8703.40.35	- - - - Cylinder capacity over 1,500 cc but not exceeding 3,000 cc	20
8703.40.36	- - - - Other	15

Product code	Description of goods	Tax rate (%)
	- - - Funeral car:	
8703.40.41	- - - - Cylinder capacity not exceeding 1,000 cc	20
8703.40.42	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	20
8703.40.43	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	20
8703.40.44	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	20
8703.40.45	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	20
8703.40.46	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	20
8703.40.47	- - - - Cylinder capacity over 3,000 cc	15
	- - - Prisoner transport vehicle:	
8703.40.51	- - - - Cylinder capacity not exceeding 1,000 cc	20
8703.40.52	- - - - Cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	20
8703.40.53	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	15
8703.40.54	- - - - Cylinder capacity over 1,800 cc but not exceeding 3,000 cc	15
8703.40.55	- - - - Cylinder capacity over 3,000 cc	15
	- - - Motorhomes (with interiors designed like apartments) :	
8703.40.56	- - - - Cylinder capacity not exceeding 1,500 cc	70
8703.40.57	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	70
8703.40.58	- - - - Cylinder capacity over 2,000 cc	70
	- - - Sedan:	

Product code	Description of goods	Tax rate (%)
8703.40.61	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.40.62	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	70
8703.40.63	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.40.64	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.40.65	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	70
8703.40.66	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	52
8703.40.67	- - - - Cylinder capacity over 3,000 cc, four-wheel drive type	47
8703.40.68	- - - - Cylinder capacity over 3,000 cc, not four-wheel drive	52
	- - - Other motor cars (including station wagons and sports cars, but not including vans), four-wheel drive:	
8703.40.71	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.40.72	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	70
8703.40.73	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.40.74	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.40.75	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	70
8703.40.76	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	52
8703.40.77	- - - - Cylinder capacity over 3,000 cc	47
	- - - Other motor vehicles (including station wagons and sports cars, but not including vans), not of four-wheel drive type:	

Product code	Description of goods	Tax rate (%)
8703.40.81	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.40.82	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	70
8703.40.83	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.40.84	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.40.85	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	70
8703.40.86	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	52
8703.40.87	- - - - Cylinder capacity over 3,000 cc	52
	- - - Other types:	
8703.40.91	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.40.92	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	70
8703.40.93	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.40.94	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.40.95	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	70
8703.40.96	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	52
8703.40.97	- - - - Cylinder capacity over 3,000 cc, four-wheel drive type	47
8703.40.98	- - - - Cylinder capacity over 3,000 cc, not four-wheel drive	52
8703.50	- Other vehicles, of a type combining compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor for propulsion, other than those capable of being charged from an external source of electric power:	

Product code	Description of goods	Tax rate (%)
	- - CKD form:	
8703.50.11	- - - Mini racing car	According to the instructions in section 1.1 Chapter 98
8703.50.12	- - - ATV (All-Terrain Vehicles)	According to the instructions in section 1.1 Chapter 98
8703.50.13	- - - Ambulance	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.50.14	- - - Funeral car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.50.15	- - - Prisoner transport car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
	- - - Motorhomes (with interiors designed like apartments) :	
8703.50.16	- - - - Cylinder capacity not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.50.17	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - Sedan:	
8703.50.18	- - - - Cylinder capacity not exceeding 1,500 cc	According to the instructions in section 1.1 Chapter 98

Product code	Description of goods	Tax rate (%)
8703.50.19	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.50.21	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - Other motor cars (including station wagons and sports cars, but not including vans), four-wheel drive:	
8703.50.22	- - - - Cylinder capacity not exceeding 1,500 cc	According to the instructions in section 1.1 Chapter 98
8703.50.23	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.50.24	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - Other motor vehicles (including station wagons and sports cars, but not including vans), not of four-wheel drive type:	
8703.50.25	- - - - Cylinder capacity not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.50.26	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - Other types:	
8703.50.27	- - - - Cylinder capacity not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.50.28	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98

Product code	Description of goods	Tax rate (%)
	- - Other types:	
8703.50.31	- - - Mini racing car	70
	- - - ATVs (All-Terrain Vehicles):	
8703.50.32	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.50.33	- - - - Cylinder capacity over 1,000 cc	70
	- - - Ambulance:	
8703.50.34	- - - - Cylinder capacity not exceeding 1,500 cc	15
8703.50.35	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,500 cc	20
8703.50.36	- - - - Cylinder capacity over 2,500 cc	20
	- - - Funeral car:	
8703.50.41	- - - - Cylinder capacity not exceeding 1,000 cc	20
8703.50.42	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	20
8703.50.43	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	15
8703.50.44	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	15
8703.50.45	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	15
8703.50.46	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	15
8703.50.47	- - - - Cylinder capacity over 3,000 cc	15
	- - - Prisoner transport vehicle:	
8703.50.51	- - - - Cylinder capacity not exceeding 1,000 cc	20

Product code	Description of goods	Tax rate (%)
8703.50.52	- - - - Cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	20
8703.50.53	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	20
8703.50.54	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,500 cc	20
8703.50.55	- - - - Cylinder capacity over 2,500 cc	15
	- - - Motorhomes (with interiors designed like apartments) :	
8703.50.56	- - - - Cylinder capacity not exceeding 1,500 cc	70
8703.50.57	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	70
8703.50.58	- - - - Cylinder capacity over 2,000 cc	70
	- - - Sedan:	
8703.50.61	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.50.62	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	70
8703.50.63	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.50.64	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.50.65	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	70
8703.50.66	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	70
8703.50.67	- - - - Cylinder capacity over 3,000 cc	70
	- - - Other motor cars (including station wagons and sports cars, but not including vans), four-wheel drive:	
8703.50.71	- - - - Cylinder capacity not exceeding 1,000 cc	70

Product code	Description of goods	Tax rate (%)
8703.50.72	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	70
8703.50.73	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.50.74	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.50.75	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	70
8703.50.76	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	70
8703.50.77	- - - - Cylinder capacity over 3,000 cc	70
	- - - Other motor vehicles (including station wagons and sports cars, but not including vans), not of four-wheel drive type:	
8703.50.81	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.50.82	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	70
8703.50.83	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.50.84	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.50.85	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	70
8703.50.86	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	70
8703.50.87	- - - - Cylinder capacity over 3,000 cc	70
	- - - Other types:	
8703.50.91	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.50.92	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	70
8703.50.93	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70

Product code	Description of goods	Tax rate (%)
8703.50.94	- - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.50.95	- - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	70
8703.50.96	- - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	70
8703.50.97	- - - Cylinder capacity over 3,000 cc	70
8703.60	- Other vehicles, of a type combining a spark-ignition internal combustion piston engine and an electric motor for propulsion, capable of being charged from an external source of electric power:	
	- - CKD form:	
8703.60.11	- - - Mini racing car	According to the instructions in section 1.1 Chapter 98
8703.60.12	- - - ATV (All-Terrain Vehicles)	According to the instructions in section 1.1 Chapter 98
8703.60.13	- - - Ambulance	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.60.14	- - - Funeral car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.60.15	- - - Prisoner transport car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
	- - - Motorhomes (with interiors designed like apartments) :	

Product code	Description of goods	Tax rate (%)
8703.60.16	- - - - Cylinder capacity not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.60.17	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - Sedan:	
8703.60.18	- - - - Cylinder capacity not exceeding 1,500 cc	According to the instructions in section 1.1 Chapter 98
8703.60.19	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.60.21	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - Other motor cars (including station wagons and sports cars, but not including vans), four-wheel drive:	
8703.60.22	- - - - Cylinder capacity not exceeding 1,500 cc	According to the instructions in section 1.1 Chapter 98
8703.60.23	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.60.24	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - Other motor vehicles (including station wagons and sports cars, but not including vans), not of four-wheel drive type:	
8703.60.25	- - - - Cylinder capacity not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98

Product code	Description of goods	Tax rate (%)
8703.60.26	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - Other types:	
8703.60.27	- - - - Cylinder capacity not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.60.28	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - Other types:	
8703.60.31	- - - Mini racing car	70
	- - - ATVs (All-Terrain Vehicles):	
8703.60.32	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.60.33	- - - - Cylinder capacity over 1,000 cc	70
	- - - Ambulance:	
8703.60.34	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	20
8703.60.35	- - - - Cylinder capacity over 1,500 cc but not exceeding 3,000 cc	20
8703.60.36	- - - - Other	15
	- - - Funeral car:	
8703.60.41	- - - - Cylinder capacity not exceeding 1,000 cc	20
8703.60.42	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	20
8703.60.43	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	20

Product code	Description of goods	Tax rate (%)
8703.60.44	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	20
8703.60.45	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	20
8703.60.46	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	20
8703.60.47	- - - - Cylinder capacity over 3,000 cc	15
	- - - Prisoner transport vehicle:	
8703.60.51	- - - - Cylinder capacity not exceeding 1,000 cc	20
8703.60.52	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	20
8703.60.53	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	15
8703.60.54	- - - - Cylinder capacity over 1,800 cc but not exceeding 3,000 cc	15
8703.60.55	- - - - Cylinder capacity over 3,000 cc	15
	- - - Motorhomes (with interiors designed like apartments) :	
8703.60.56	- - - - Cylinder capacity not exceeding 1,500 cc	70
8703.60.57	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	70
8703.60.58	- - - - Cylinder capacity over 2,000 cc	70
	- - - Sedan:	
8703.60.61	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.60.62	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	70
8703.60.63	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.60.64	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70

Product code	Description of goods	Tax rate (%)
8703.60.65	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	70
8703.60.66	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	52
8703.60.67	- - - - Cylinder capacity over 3,000 cc, four-wheel drive type	47
8703.60.68	- - - - Cylinder capacity over 3,000 cc, not four-wheel drive	52
	- - - Other motor cars (including station wagons and sports cars, but not including vans), four-wheel drive:	
8703.60.71	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.60.72	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	70
8703.60.73	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.60.74	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.60.75	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	70
8703.60.76	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	52
8703.60.77	- - - - Cylinder capacity over 3,000 cc	47
	- - - Other motor vehicles (including station wagons and sports cars, but not including vans), not of four-wheel drive type:	
8703.60.81	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.60.82	- - - - Cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	70
8703.60.83	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.60.84	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70

Product code	Description of goods	Tax rate (%)
8703.60.85	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	70
8703.60.86	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	52
8703.60.87	- - - - Cylinder capacity over 3,000 cc	52
	- - - Other types:	
8703.60.91	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.60.92	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	70
8703.60.93	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.60.94	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.60.95	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	70
8703.60.96	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	52
8703.60.97	- - - - Cylinder capacity over 3,000 cc, four-wheel drive type	47
8703.60.98	- - - - Cylinder capacity over 3,000 cc, not four-wheel drive	52
8703.70	- Other vehicles, of a type combining a compression-ignition internal combustion piston engine (diesel or semi-diesel) and an electric motor for propulsion, capable of being charged from an external source of electric power:	
	- - CKD form:	
8703.70.11	- - - Mini racing car	According to the instructions in section 1.1 Chapter 98

Product code	Description of goods	Tax rate (%)
8703.70.12	- - - ATV (All-Terrain Vehicles)	According to the instructions in section 1.1 Chapter 98
8703.70.13	- - - Ambulance	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.70.14	- - - Funeral car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.70.15	- - - Prisoner transport car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
	- - - Motorhomes (with interiors designed like apartments) :	
8703.70.16	- - - - Cylinder capacity not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.70.17	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - Sedan:	
8703.70.18	- - - - Cylinder capacity not exceeding 1,500 cc	According to the instructions in section 1.1 Chapter 98
8703.70.19	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.70.21	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98

Product code	Description of goods	Tax rate (%)
	- - - Other motor cars (including station wagons and sports cars, but not including vans), four-wheel drive:	
8703.70.22	- - - - Cylinder capacity not exceeding 1,500 cc	According to the instructions in section 1.1 Chapter 98
8703.70.23	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.70.24	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - Other motor vehicles (including station wagons and sports cars, but not including vans), not of four-wheel drive type:	
8703.70.25	- - - - Cylinder capacity not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.70.26	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - - Other types:	
8703.70.27	- - - - Cylinder capacity not exceeding 2,000 cc	According to the instructions in section 1.1 Chapter 98
8703.70.28	- - - - Cylinder capacity over 2,000 cc	According to the instructions in section 1.1 Chapter 98
	- - Other types:	
8703.70.31	- - - Mini racing car	70
	- - - ATVs (All-Terrain Vehicles):	

Product code	Description of goods	Tax rate (%)
8703.70.32	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.70.33	- - - - Cylinder capacity over 1,000 cc	70
	- - - Ambulance:	
8703.70.34	- - - - Cylinder capacity not exceeding 1,500 cc	15
8703.70.35	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,500 cc	20
8703.70.36	- - - - Cylinder capacity over 2,500 cc	20
	- - - Funeral car:	
8703.70.41	- - - - Cylinder capacity not exceeding 1,000 cc	20
8703.70.42	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	20
8703.70.43	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	15
8703.70.44	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	15
8703.70.45	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	15
8703.70.46	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	15
8703.70.47	- - - - Cylinder capacity over 3,000 cc	15
	- - - Prisoner transport vehicle:	
8703.70.51	- - - - Cylinder capacity not exceeding 1,000 cc	20
8703.70.52	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	20
8703.70.53	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	20
8703.70.54	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,500 cc	20

Product code	Description of goods	Tax rate (%)
8703.70.55	- - - - Cylinder capacity over 2,500 cc	15
	- - - Motorhomes (with interiors designed like apartments) :	
8703.70.56	- - - - Cylinder capacity not exceeding 1,500 cc	70
8703.70.57	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	70
8703.70.58	- - - - Cylinder capacity over 2,000 cc	70
	- - - Sedan:	
8703.70.61	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.70.62	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	70
8703.70.63	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.70.64	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.70.65	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	70
8703.70.66	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	70
8703.70.67	- - - - Cylinder capacity over 3,000 cc	70
	- - - Other motor cars (including station wagons and sports cars, but not including vans), four-wheel drive:	
8703.70.71	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.70.72	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	70
8703.70.73	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.70.74	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70

Product code	Description of goods	Tax rate (%)
8703.70.75	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	70
8703.70.76	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	70
8703.70.77	- - - - Cylinder capacity over 3,000 cc	70
	- - - Other motor vehicles (including station wagons and sports cars, but not including vans), not of four-wheel drive type:	
8703.70.81	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.70.82	- - - - Cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	70
8703.70.83	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.70.84	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.70.85	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	70
8703.70.86	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	70
8703.70.87	- - - - Cylinder capacity over 3,000 cc	70
	- - - Other types:	
8703.70.91	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.70.92	- - - - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc	70
8703.70.93	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	70
8703.70.94	- - - - Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	70
8703.70.95	- - - - Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	70
8703.70.96	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	70

Product code	Description of goods	Tax rate (%)
8703.70.97	- - - Cylinder capacity over 3,000 cc	70
8703.80	- Other vehicles, types using only electric motors for propulsion:	
	- - CKD form:	
8703.80.11	- - - Mini racing car	According to the instructions in section 1.1 Chapter 98
8703.80.12	- - - ATV (All-Terrain Vehicles)	According to the instructions in section 1.1 Chapter 98
8703.80.13	- - - Ambulance	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.80.14	- - - Funeral car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.80.15	- - - Prisoner transport car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.80.16	- - - Motorhomes (with interiors designed like apartments)	According to the instructions in section 1.1 Chapter 98
8703.80.17	- - - Sedan	According to the instructions in section 1.1 Chapter 98
8703.80.18	- - - Other motor vehicles (including station wagons and sports cars, but not including vans)	According to the instructions in section 1.1 Chapter 98

Product code	Description of goods	Tax rate (%)
8703.80.19	- - - Other	According to the instructions in section 1.1 Chapter 98
	- - Other types:	
8703.80.91	- - - Mini racing car	70
8703.80.92	- - - ATV (All-Terrain Vehicles)	70
8703.80.93	- - - Ambulance	15
8703.80.94	- - - Funeral car	20
8703.80.95	- - - Prisoner transport car	20
8703.80.96	- - - Motorhomes (with interiors designed like apartments)	70
8703.80.97	- - - Sedan	70
8703.80.98	- - - Other motor vehicles (including station wagons and sports cars, but not including vans)	70
8703.80.99	- - - Other	70
8703.90	- Other types:	
	- - CKD form:	
8703.90.11	- - - Mini racing car	According to the instructions in section 1.1 Chapter 98
8703.90.12	- - - ATV (All-Terrain Vehicles)	According to the instructions in section 1.1 Chapter 98

Product code	Description of goods	Tax rate (%)
8703.90.13	- - - Ambulance	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.90.14	- - - Funeral car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.90.15	- - - Prisoner transport car	According to the instructions at points b.5.3 and b.5.4, section 2.2, Chapter 98
8703.90.16	- - - Motorhomes (with interiors designed like apartments)	According to the instructions in section 1.1 Chapter 98
8703.90.17	- - - Sedan	According to the instructions in section 1.1 Chapter 98
8703.90.18	- - - Other motor vehicles (including station wagons and sports cars, but not including vans)	According to the instructions in section 1.1 Chapter 98
8703.90.19	- - - Other	According to the instructions in section 1.1 Chapter 98
	- - Other types:	
8703.90.91	- - - Mini racing car	70
8703.90.92	- - - ATV (All-Terrain Vehicles)	70
8703.90.93	- - - Ambulance	20
8703.90.94	- - - Funeral car	20

Product code	Description of goods	Tax rate (%)
8703.90.95	- - - Prisoner transport car	20
8703.90.96	- - - Motorhomes (with interiors designed like apartments)	70
8703.90.97	- - - Sedan	70
8703.90.98	- - - Other motor vehicles (including station wagons and sports cars, but not including vans)	70
8703.90.99	- - - Other	70
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	
9401.10.00	- Seats for aircraft	0
9401.20	- Seats for motor vehicles:	
9401.20.10	- - Of vehicles of heading 87.02, 87.03 or 87.04	25
9401.20.90	- - Other	25
	- Height adjustable swivel chair:	
9401.31.00	- - Wooden	0
9401.39.00	- - Other	25
	- Chairs that can be converted into beds, except garden chairs or camping furniture:	
9401.41.00	- - Wooden	0
9401.49.00	- - Other	25
	- Chairs made of rattan, wicker, bamboo or similar materials:	

Product code	Description of goods	Tax rate (%)
9401.52.00	- - Bamboo	25
9401.53.00	- - By bamboo and rattan	25
9401.59.00	- - Other	25
	- Other chairs, with wooden frames:	
9401.61.00	- - Stuffed	0
9401.69	- - Other types:	
9401.69.10	- - - With backrest and/or seat made of rattan	0
9401.69.90	- - - Other	0
	- Other chairs, with metal frames:	
9401.71.00	- - Stuffed	25
9401.79	- - Other types:	
9401.79.10	- - - With backrest and/or seat made of rattan	25
9401.79.90	- - - Other	25
9401.80.00	- Other chairs	25
	- Part:	
9401.91.00	- - Wooden	0
9401.99	- - Other types:	
9401.99.10	- - - Of chairs of subheading 9401.10.00	0
	- - - Of seats of subheading 9401.20:	

Product code	Description of goods	Tax rate (%)
9401.99.21	- - - Headrests and armrests of chairs of subheading 9401.20.10	20
9401.99.29	- - - Other	20
9401.99.30	- - - Of chairs of subheadings 9401.31.00 and 9401.39.00	20
	- - - Other types:	
9401.99.91	- - - - Made of plastic	20
9401.99.99	- - - - Other	20
94.03	Other furniture and parts thereof.	
9403.10.00	- Metal furniture used in offices	10
9403.20	- Other metal furniture:	
9403.20.10	- - Fume hood	15
9403.20.90	- - Other	10
9403.30.00	- Wooden furniture used in offices	0
9403.40.00	- Wooden furniture used in the kitchen	0
9403.50.00	- Wooden furniture used in bedrooms	0
9403.60	- Other wooden furniture:	
9403.60.10	- - Fume hood	0
9403.60.90	- - Other	0
9403.70	- Plastic furniture:	
9403.70.10	- - Baby walker	25

Product code	Description of goods	Tax rate (%)
9403.70.20	- - Fume hood	20
9403.70.90	- - Other	20
	- Furniture of other materials, including rattan, osier, bamboo or similar materials:	
9403.82.00	- - Bamboo	25
9403.83.00	- - By bamboo and rattan	25
9403.89	- - Other types:	
9403.89.10	- - - Fume hood	20
9403.89.90	- - - Other	25
	- Part:	
9403.91.00	- - Wooden	0
9403.99	- - Other types:	
9403.99.10	- - - Of subheading 9403.70.10	20
9403.99.90	- - - Other	20

Section II

Add Ethane products and preferential import tax rates to Chapter 98 in Clause 3, Section II, Appendix II issued with Decree No. 26/2023/ND-CP

Product code	Describe	Corresponding item codes in Section I, Appendix II	Tax rate (%)
9853.00.00	Ethane.	2711.19.00	0

Contact us

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