

**GOVERNMENT OF  
VIETNAM**

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No. 73/2025/ND-CP

**SOCIALIST REPUBLIC OF VIETNAM  
INDEPENDENCE - FREEDOM - HAPPINESS**

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*Hanoi, March 31, 2025*

**DECREE**

AMENDING AND SUPPLEMENTING PREFERENTIAL IMPORT TAX RATES OF A NUMBER OF ITEMS IN THE PREFERENTIAL IMPORT TARIFF ACCORDING TO THE LIST OF TAXABLE ITEMS PROMULGATED TOGETHER WITH THE GOVERNMENT'S DECREE NO. 26/2023/ND-CP DATED MAY 31, 2023 ON EXPORT TARIFFS AND PREFERENTIAL IMPORT TARIFFS, LIST OF GOODS AND ABSOLUTE DUTY RATES, MIXED TAXES AND IMPORT TAXES OUTSIDE TARIFF QUOTAS

*Pursuant to the Law on Organization of the Government dated February 18, 2025;*

*Pursuant to the Law on Export Tax and Import Tax dated April 6, 2016;*

*Pursuant to the Law on Tax Administration dated June 13, 2019; Law amending and supplementing a number of articles of the Law on Securities, the Law on Accounting, the Law on Independent Audit, the Law on the State Budget, the Law on Management and Use of Public Assets, the Law on Tax Administration, the Law on Personal Income Tax, the Law on National Reserves, the Law on Handling of Administrative Violations dated November 29, 2024;*

*Pursuant to the Law on Customs dated June 23, 2014;*

*Pursuant to the National Assembly's Resolution No. 71/2006/QH11 of November 29, 2006 approving the Protocol to accede to the Agreement establishing the World Trade Organization of the Socialist Republic of Vietnam;*

*At the request of the Minister of Finance;*

*The Government promulgates the Decree amending and supplementing the preferential import tax rates of a number of items in the Preferential Import Tariff according to the List of taxable goods promulgated together with the Government's Decree No. 26/2023/ND-CP dated May 31, 2023 on the Export Tariff, Preferential import tariffs, lists of goods and absolute tax rates, mixed taxes, import taxes outside tariff quotas.*

**Article 1. Amending and supplementing preferential import tax rates of a number of commodities specified in Appendix II - Preferential import tariffs according to the List of taxable goods specified in Article 3 of Decree No. 26/2023/ND-CP**

To amend and supplement the preferential import tax rates of a number of goods specified in Appendix II - Preferential import tariffs according to the List of taxable goods specified in Article 3 of the Government's Decree No. 26/2023/ND-CP dated May 31, 2023 to new preferential import tax rates specified in the Appendix issued together This Decree.

## **Article 2. Enforcement effect**

1. This Decree takes effect from the date of signing for promulgation.
2. Ministers, heads of ministerial-level agencies, heads of government-attached agencies, presidents of provincial-level People's Committees and relevant organizations and individuals shall be responsible for the implementation of this Decree.

### ***Recipient:***

- Party Central Secretariat;
- The Prime Minister, Deputy Prime Ministers;
- Ministries, ministerial-level agencies and agencies attached to the Government;
- People's Councils, People's Committees of provinces and centrally-run cities;
- The Central Office and the Committees of the Party;
- The Office of the General Secretary;
- Office of the President;
- The Nationality Council and Committees of the National Assembly;
- Office of the National Assembly;
- The Supreme People's Court;
- The Supreme People's Procuracy;
- State Audit;
- The Central Committee of the Vietnam Fatherland Front;
- Central agencies of mass organizations;
- Offices: Organizing Committees, PCNs, Assistant Managers, General Directors of E-Commerce Portals, Departments, Departments, Affiliated Units, Official Gazette;
- Save: VT, KTTH (2b).

**TM. GOVERNMENT  
KT. PRIME MINISTER  
DEPUTY PRIME MINISTER**

**HO DUC PHOC**

## **ANNEX**

**AMENDMENTS AND SUPPLEMENTS TO PREFERENTIAL IMPORT TAX RATES FOR A  
NUMBER OF COMMODITIES IN APPENDIX II PROMULGATED TOGETHER WITH  
DECREE NO. 26/2023/ND-CP**

*(Attached to Decree No. 73/2025/ND-CP dated March 31, 2025 of the Government)*

### **Section I**

**Amendments to preferential import tax rates of some commodities in Section I, Appendix  
II issued together with Decree No. 26/2023/ND-CP**

Item Code	Description of goods	Tax Rate (%)
<b>02.07</b>	<b>Meat and edible by-products after slaughter, of poultry of heading 01.05, fresh, chilled or frozen.</b>	
	- Of chickens of <i>the species Gallus domesticus</i> :	
0207.11.00	- - Unchopped, fresh or chilled	40
0207.12.00	- - Unchopped, frozen	40
0207.13.00	- - Chopped pieces and post-slaughter by-products, fresh or chilled	40
0207.14	- - Cut pieces and by-products after slaughter, freezing:	
0207.14.10	---Wing	20
0207.14.20	---Thigh	<b>15</b>
0207.14.30	---By	20
	- - - Other types:	
0207.14.91	- - - - Meat that has been filtered or separated from the bone by mechanical method	20
0207.14.99	- - - - Other	20
	- Of turkey:	
0207.24.00	- - Unchopped, fresh or chilled	40
0207.25.00	- - Unchopped, frozen	40
0207.26.00	- - Chopped pieces and post-slaughter by-products, fresh or chilled	40
0207.27	- - Cut pieces and by-products after slaughter, freezing:	
0207.27.10	---By	20
	- - - Other types:	
0207.27.91	- - - - Meat that has been filtered or separated from the bone by mechanical method	20
0207.27.99	- - - - Other	20
	- Of ducks and geese:	
0207.41.00	- - Unchopped, fresh or chilled	40
0207.42.00	- - Unchopped, frozen	40
0207.43.00	- - Fatty liver, fresh or chilled	15
0207.44.00	- - Other, fresh or chilled	15
0207.45	- - Other, frozen:	

0207.45.10	- - - Not live	15
0207.45.90	- - - Other	15
	- Goose's:	
0207.51.00	- - Unchopped, fresh or chilled	40
0207.52.00	- - Unchopped, 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	- - - Not live	15
0207.55.90	- - - Other	15
0207.60	- Of pheasant:	
0207.60.10	- - Unchopped, fresh or chilled	40
0207.60.20	- - Unchopped, frozen	40
0207.60.30	- - Chopped pieces and post-slaughter by-products, fresh or chilled	15
0207.60.40	- - Chopped pieces and by-products after slaughter, frozen	15
<b>08.02</b>	<b>Other nuts, fresh or dried, whether or not peeled or peeled.</b>	
	- Almonds:	
0802.11.00	- - Unpeeled	10
0802.12	- - Peeled:	
0802.12.10	- - - Blanched	10
0802.12.90	- - - Other	5
	- Hazelnut or hazelnut ( <i>Corylus spp.</i> ):	
0802.21.00	- - Unpeeled	20
0802.22.00	- - Peeled	20
	- Quả óc chó:	
0802.31.00	- - Unpeeled	8
0802.32.00	- - Peeled	30
	- Hạt dẻ ( <i>Castanea spp.</i> ):	
0802.41.00	- - Unpeeled	30
0802.42.00	- - Peeled	30

	- Pistachios (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 seeds ( <i>Cola spp.</i> )	30
0802.80.00	-Areca nut	30
	- Others:	
0802.91.00	- - Pine nuts, unpeeled	30
0802.92.00	- - Pine nuts, peeled	30
0802.99.00	- - Other	30
<b>08.06</b>	<b>Grapes, fresh or dried.</b>	
0806.10.00	-Fresh	8
0806.20.00	-Dry	5
<b>08.08</b>	<b>Apples, pears and quince, fresh.</b>	
0808.10.00	- Apples	5
0808.30.00	-Pear	10
0808.40.00	- Quince	10
<b>08.09</b>	<b>Apricots, cherries, peaches (including nectarine), plums and prickly plums, fresh.</b>	
0809.10.00	-Apricot	20
	- Cherries:	
0809.21.00	- - Sour cherry ( <i>Prunus cerasus</i> )	10
0809.29.00	- - Other	5
0809.30.00	- Peaches, including nectarines	20
0809.40	- Plums and prickly plums:	
0809.40.10	--Plum	20

0809.40.20	- - Prickly plum	20
<b>10.05</b>	<b>Corn.</b>	
1005.10.00	-Seed	0
1005.90	- Others:	
1005.90.10	- - Popcorn	30
	- - Others:	
1005.90.91	- - - Suitable for human use	2
1005.90.99	- - - Other	<b>0</b>
<b>22.07</b>	<b>Undenatured ethyl alcohol with an alcohol concentration of 80% or more by volume; ethyl alcohol and other spirits, denatured, at all concentrations.</b>	
2207.10.00	- Unmodified ethyl alcohol with an alcohol content of 80% or more by volume	40
2207.20	- Ethyl alcohol and other spirits, denatured, at all concentrations:	
	- - Modified ethyl alcohol, including methylated spirits:	
2207.20.11	- - - Ethyl alcohol has a concentration of over 99% by volume	<b>5</b>
2207.20.19	- - - Other	<b>5</b>
2207.20.90	- - Other	40
<b>23.04</b>	<b>Dry oil and other solid scraps, whether unground or in pellet form, are obtained from the extraction of soybean oil.</b>	
2304.00.10	- Defatted soybean meal, suitable for use as human feed	0
	- Raw soybean flour:	
2304.00.21	- - Suitable for human food	2
2304.00.29	- - Other	<b>0</b>
2304.00.90	- Other	<b>0</b>
<b>27.11</b>	<b>Petroleum gas and other hydrocarbon gases.</b>	
	- Liquefied form:	
2711.11.00	- - Natural gas	2

2711.12.00	--Propane	2
2711.13.00	--Butane	5
2711.14	- - Ethylene, propylene, butylene và 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 engine fuel	0
2711.21.90	- - - Other	0
2711.29.00	- - Other	0
<b>44.21</b>	<b>Other wooden products.</b>	
4421.10.00	- Clothes hanger	<b>0</b>
4421.20.00	-Coffin	<b>0</b>
	- Others:	
4421.91	- - From bamboo:	
4421.91.10	- - - Thread cores, yarn tubes and bobbins, sewing thread reels and similar products	<b>0</b>
4421.91.20	- - - Wooden bars for making matches	<b>0</b>
4421.91.30	- - - Candy sticks, popsicle sticks and ice cream scoop spoons	<b>0</b>
4421.91.40	- - - Hand pull fans and blinds, frames and handles, attached straps, and parts thereof	<b>0</b>
4421.91.50	- - - Prayer beads	<b>0</b>
4421.91.60	---Toothpick	<b>0</b>
4421.91.70	- - - Sticks used to make incense sticks (incense compresses)	<b>0</b>
4421.91.90	- - - Other	<b>0</b>
4421.99	- - Others:	
4421.99.10	- - - Thread cores, yarn tubes and bobbins, sewing thread reels and similar products	<b>0</b>
4421.99.20	- - - Wooden bars for making matches	<b>0</b>
4421.99.30	- - - Wooden hooks or wooden pins for shoes and sandals	<b>0</b>

4421.99.40	- - - Candy sticks, popsicle sticks and ice cream scoop spoons	0
4421.99.70	- - - Hand pull fans and blinds, frames and handles, attached straps, 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	- - - Sticks used to make incense sticks (incense compresses)	0
4421.99.96	- - - Grafted wood core (barecore)	0
4421.99.99	- - - Other	0
<b>87.03</b>	<b>Automobiles and other motor vehicles designed primarily to carry people (other than those of heading 87.02), including station wagons and race cars.</b>	
8703.10	- The vehicle is specially designed for snowing; 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-fired piston-type internal combustion engines:	
8703.21	- - Cylinder capacity not exceeding 1,000 cc:	
	- - - CKD Form:	
8703.21.11	- - - - Small Racing Car	According to the guidance in Clause 1.1, Chapter 98
8703.21.12	- - - - ATV (All-Terrain Vehicles)	According to the guidance in Clause 1.1, Chapter 98
8703.21.13	- - - - Ambulance	According to the guidance at Points b.5.3

		and b.5.4, Clause 2.2, Chapter 98
8703.21.14	---- Motor-homes	According to the guidance in Clause 1.1, Chapter 98
8703.21.15	---- Sedan-style cars	According to the guidance in Clause 1.1, Chapter 98
	---- Other automobiles (including passenger cars with station wagons and sports cars, but excluding vans):	
8703.21.21	----- Active four-wheel type	According to the guidance in Clause 1.1, Chapter 98
8703.21.29	----- Other	According to the guidance in Clause 1.1, Chapter 98
	----- Other:	
8703.21.31	----- 3-wheeler	According to the guidance in Clause 1.1, Chapter 98
8703.21.39	----- Other	According to the guidance in Clause 1.1, Chapter 98
	-- Other types:	
8703.21.41	----- Small Racing Car	70
8703.21.42	---- ATV (All-Terrain Vehicles)	70
8703.21.43	---- Ambulance	15

8703.21.44	- - - Motor-homes	70
8703.21.45	- - - Sedan-style cars	70
	- - - Other automobiles (including passenger cars with station wagons and sports cars, but excluding vans):	
8703.21.51	- - - - Active four-wheel type	70
8703.21.59	- - - - Other	70
	- - - - Other:	
8703.21.91	- - - - 3-wheeler	70
8703.21.99	- - - - Other	70
8703.22	- - Cylinder capacity over 1,000 cc but not exceeding 1,500 cc:	
	- - - CKD Form:	
8703.22.11	- - - - Small Racing Car	According to the guidance in Clause 1.1, Chapter 98
8703.22.12	- - - - ATV (All-Terrain Vehicles)	According to the guidance in Clause 1.1, Chapter 98
8703.22.13	- - - - Ambulance	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.22.14	- - - - Funeral Cars	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.22.15	- - - - Cars carrying prisoners	According to the guidance at Points b.5.3

		and b.5.4, Clause 2.2, Chapter 98
8703.22.16	---- Motor-homes	According to the guidance in Clause 1.1, Chapter 98
8703.22.17	---- Sedan-style cars	According to the guidance in Clause 1.1, Chapter 98
	---- Other automobiles (including passenger cars with station wagons and sports cars, but excluding vans):	
8703.22.21	----- Active four-wheel type	According to the guidance in Clause 1.1, Chapter 98
8703.22.29	----- Other	According to the guidance in Clause 1.1, Chapter 98
8703.22.30	---- Other	According to the guidance in Clause 1.1, Chapter 98
	--- Other types:	
8703.22.41	----- Small Racing Car	70
8703.22.42	---- ATV (All-Terrain Vehicles)	70
8703.22.43	----- Ambulance	20
8703.22.44	---- Funeral Cars	20
8703.22.45	---- Cars carrying prisoners	20
8703.22.46	---- Motor-homes	70
8703.22.47	---- Sedan-style cars	70

	- - - Other automobiles (including passenger cars with station wagons and sports cars, but excluding vans):	
8703.22.51	- - - - - Active four-wheel 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 guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.23.12	- - - Funeral Cars	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.23.13	- - - Cars carrying prisoners	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.23.14	- - - Motor-homes	According to the guidance in Clause 1.1, Chapter 98
	- - - Sedan-style cars:	
8703.23.21	- - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	According to the guidance in Clause 1.1, Chapter 98

8703.23.22	----- Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.23.23	----- Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	According to the guidance in Clause 1.1, Chapter 98
8703.23.24	----- Cylinder capacity over 2,500 cc	According to the guidance in Clause 1.1, Chapter 98
	--- Other automobiles (including passenger cars with station wagons and sports cars, but not vans), active four-wheelers:	
8703.23.31	----- Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	According to the guidance in Clause 1.1, Chapter 98
8703.23.32	----- Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.23.33	----- Cylinder capacity over 2,000 cc but not exceeding 2,500 cc	According to the guidance in Clause 1.1, Chapter 98
8703.23.34	----- Cylinder capacity over 2,500 cc	According to the guidance in Clause 1.1, Chapter 98
	--- Other automobiles (including station wagons and sports cars, but not vans), other than active four-wheelers:	
8703.23.35	----- Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the

		guidance in Clause 1.1, Chapter 98
8703.23.36	----- Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	----- Other:	
8703.23.41	----- Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.23.42	----- Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	--- Other types:	
8703.23.51	----- Ambulance	20
8703.23.52	---- Funeral Cars	20
8703.23.53	---- Cars carrying prisoners	15
8703.23.54	---- Motor-homes	70
	---- Sedan-style cars:	
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
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 automobiles (including passenger cars with station wagons and sports cars, but not vans), active four-wheelers:	
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	<b>50</b>
8703.23.64	----- Cylinder capacity over 2,500 cc	52

	- - - - Other automobiles (including station wagons and sports cars, but not vans), other than active four-wheelers:	
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:	
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
8703.24	- - Cylinder capacity over 3,000 cc:	
	- - - CKD Form:	
8703.24.11	- - - - - Ambulance	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.24.12	- - - - - Funeral Cars	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.24.13	- - - - - Cars carrying prisoners	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.24.14	- - - - - Motor-homes	According to the guidance in

		Clause 1.1, Chapter 98
8703.24.15	---- Sedan-style cars	According to the guidance in Clause 1.1, Chapter 98
	---- Other automobiles (including passenger cars with station wagons and sports cars, but excluding vans):	
8703.24.21	----- Active four-wheel type	According to the guidance in Clause 1.1, Chapter 98
8703.24.29	----- Other	According to the guidance in Clause 1.1, Chapter 98
8703.24.30	---- Other	According to the guidance in Clause 1.1, Chapter 98
	--- Other types:	
8703.24.41	----- Ambulance	15
8703.24.42	---- Funeral Cars	15
8703.24.43	---- Cars carrying prisoners	15
8703.24.44	---- Motor-homes	70
	---- Sedan-style cars:	
8703.24.45	----- Active four-wheel type	47
8703.24.49	----- Other	52
	---- Other automobiles (including passenger cars with station wagons and sports cars, but excluding vans):	
8703.24.51	----- Active four-wheel type	<b>32</b>
8703.24.59	----- Other	52
	----- Other:	

8703.24.61	- - - - - Active four-wheel type	47
8703.24.69	- - - - - Other	52
	- Other vehicles, which use only compression-fired piston-type internal combustion engines (diesel or semi-diesel):	
8703.31	- - Cylinder capacity not exceeding 1,500 cc:	
	- - - CKD Form:	
8703.31.11	- - - - - Small Racing Car	According to the guidance in Clause 1.1, Chapter 98
8703.31.12	- - - - - ATV (All-Terrain Vehicles)	According to the guidance in Clause 1.1, Chapter 98
8703.31.13	- - - - - Ambulance	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.31.14	- - - - - Funeral Cars	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.31.15	- - - - - Cars carrying prisoners	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.31.16	- - - - - Motor-homes	According to the guidance in

		Clause 1.1, Chapter 98
8703.31.17	- - - - Sedan-style cars	According to the guidance in Clause 1.1, Chapter 98
	- - - - Other automobiles (including passenger cars with station wagons and sports cars, but excluding vans):	
8703.31.21	- - - - - Active four-wheel type	According to the guidance in Clause 1.1, Chapter 98
8703.31.29	- - - - - Other	According to the guidance in Clause 1.1, Chapter 98
	- - - - - Other:	
8703.31.31	- - - - - Tricycle	According to the guidance in Clause 1.1, Chapter 98
8703.31.39	- - - - - Other	According to the guidance in Clause 1.1, Chapter 98
	- - - Other types:	
8703.31.41	- - - - - Small Racing Car	70
8703.31.42	- - - - - ATV (All-Terrain Vehicles)	70
8703.31.43	- - - - - Ambulance	15
8703.31.44	- - - - - Funeral Cars	20
8703.31.45	- - - - - Cars carrying prisoners	20
8703.31.46	- - - - - Motor-homes	70
8703.31.47	- - - - - Sedan-style cars	70

	- - - Other automobiles (including passenger cars with station wagons and sports cars, but excluding vans):	
8703.31.51	- - - - - Active four-wheel type	70
8703.31.59	- - - - - Other	70
	- - - - - Other:	
8703.31.91	- - - - - Tricycle	70
8703.31.99	- - - - - Other	70
8703.32	- - Cylinder capacity over 1,500 cc but not exceeding 2,500 cc:	
	- - - CKD Form:	
8703.32.11	- - - - - Ambulance	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.32.12	- - - - - Funeral Cars	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.32.13	- - - - - Cars carrying prisoners	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.32.14	- - - - - Motor-homes	According to the guidance in Clause 1.1, Chapter 98
	- - - - - Sedan-style cars:	
8703.32.21	- - - - - Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	According to the guidance in

		Clause 1.1, Chapter 98
8703.32.22	----- Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.32.23	----- Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	---- Other automobiles (including passenger cars with station wagons and sports cars, but not vans), active four-wheelers:	
8703.32.31	----- Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	According to the guidance in Clause 1.1, Chapter 98
8703.32.32	----- Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.32.33	----- Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	---- Other automobiles (including station wagons and sports cars, but not vans), other than active four-wheelers:	
8703.32.34	----- Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	According to the guidance in Clause 1.1, Chapter 98
8703.32.35	----- Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98

8703.32.36	----- Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	----- Other:	
8703.32.41	----- Cylinder capacity over 1,500 cc but not exceeding 1,800 cc	According to the guidance in Clause 1.1, Chapter 98
8703.32.42	----- Cylinder capacity over 1,800 cc but not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.32.43	----- Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	--- Other types:	
8703.32.51	----- Ambulance	20
8703.32.52	---- Funeral Cars	15
8703.32.53	---- Cars carrying prisoners	20
8703.32.54	---- Motor-homes	70
	---- Sedan-style cars:	
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 automobiles (including passenger cars with station wagons and sports cars, but not vans), active four-wheelers:	
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 automobiles (including station wagons and sports cars, but not vans), other than active four-wheelers:	

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:	
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 guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.33.12	---- Funeral Cars	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.33.13	---- Cars carrying prisoners	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.33.14	---- Motor-homes	According to the guidance in Clause 1.1, Chapter 98
	---- Sedan-style cars:	
8703.33.21	----- Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	According to the guidance in

		Clause 1.1, Chapter 98
8703.33.22	----- Cylinder capacity over 3,000 cc	According to the guidance in Clause 1.1, Chapter 98
	---- Other automobiles (including passenger cars with station wagons and sports cars, but not vans), active four-wheelers:	
8703.33.31	----- Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.33.32	----- Cylinder capacity over 3,000 cc	According to the guidance in Clause 1.1, Chapter 98
	---- Other automobiles (including station wagons and sports cars, but not vans), other than active four-wheelers:	
8703.33.33	----- Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.33.34	----- Cylinder capacity over 3,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.33.40	---- Other	According to the guidance in Clause 1.1, Chapter 98
	--- Other types:	
8703.33.51	----- Ambulance	20
8703.33.52	---- Funeral Cars	15
8703.33.53	---- Cars carrying prisoners	15

8703.33.54	- - - Motor-homes	70
	- - - Sedan-style cars:	
8703.33.61	- - - - Cylinder capacity over 2,500 cc but not exceeding 3,000 cc	70
8703.33.62	- - - - Cylinder capacity over 3,000 cc	70
	- - - Other automobiles (including passenger cars with station wagons and sports cars, but not vans), active four-wheelers:	
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 automobiles (including station wagons and sports cars, but not vans), other than active four-wheelers	70
8703.33.90	- - - Other	70
8703.40	- Other vehicles, which combine a spark ignition piston type internal combustion engine and an electric motor to generate power, except for those capable of recharging from an external power source:	
	- - CKD form:	
8703.40.11	- - - Small racing car	According to the guidance in Clause 1.1, Chapter 98
8703.40.12	- - - ATV (All-Terrain Vehicles)	According to the guidance in Clause 1.1, Chapter 98
8703.40.13	- - - Ambulance	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.40.14	- - - Funeral Cars	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98

8703.40.15	- - - Cars carrying prisoners	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
	- - - Motor-homes:	
8703.40.16	- - - - Cylinder capacity not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.40.17	- - - - Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	- - - Sedan-style cars:	
8703.40.18	- - - - Cylinder capacity not exceeding 1,500 cc	According to the guidance in Clause 1.1, Chapter 98
8703.40.19	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.40.21	- - - - Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	- - - Other automobiles (including station wagons and sports cars, but not vans), active four-wheelers:	
8703.40.22	- - - - Cylinder capacity not exceeding 1,500 cc	According to the guidance in Clause 1.1, Chapter 98

8703.40.23	--- Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.40.24	--- Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	-- Other automobiles (including station wagons and sports cars, but not vans), other than active four-wheelers:	
8703.40.25	--- Cylinder capacity not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.40.26	--- Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	-- Other types:	
8703.40.27	--- Cylinder capacity not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.40.28	--- Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	-- Others:	
8703.40.31	-- Small racing car	70
	-- ATV (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
	- - - Funeral cars:	
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 more than 3,000 cc	20
8703.40.47	- - - - Cylinder capacity over 3,000 cc	15
	- - - Cars carrying prisoners:	
8703.40.51	- - - - Cylinder capacity not exceeding 1,000 cc	20
8703.40.52	- - - - Cylinder capacity over 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 above 1,800 cc but not exceeding 3,000 cc	15
8703.40.55	- - - - Cylinder capacity over 3,000 cc	15
	- - - Motor-homes:	
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-style cars:	
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 more than 3,000 cc	52
8703.40.67	- - - - Cylinder capacity over 3,000 cc, active four-wheel type	47
8703.40.68	- - - - Cylinder capacity over 3,000 cc, not active four-wheel type	52

	- - - Other automobiles (including station wagons and sports cars, but not vans), active four-wheelers:	
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 more than 3,000 cc	52
8703.40.77	- - - - Cylinder capacity over 3,000 cc	47
	- - - Other automobiles (including station wagons and sports cars, but not vans), other than active four-wheelers:	
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 more than 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 more than 3,000 cc	52
8703.40.97	- - - - Cylinder capacity over 3,000 cc, active four-wheel type	47
8703.40.98	- - - - Cylinder capacity over 3,000 cc, not active four-wheel type	52
8703.50	- Other vehicles, which combine a compression-combustion piston-type internal combustion engine (diesel or semi-diesel) and an electric motor to generate power, except for those capable of charging electricity from an external power source:	
	- - CKD form:	

8703.50.11	- - - Small racing car	According to the guidance in Clause 1.1, Chapter 98
8703.50.12	- - - ATV (All-Terrain Vehicles)	According to the guidance in Clause 1.1, Chapter 98
8703.50.13	- - - Ambulance	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.50.14	- - - Funeral Cars	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.50.15	- - - Cars carrying prisoners	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
	- - - Motor-homes:	
8703.50.16	- - - - Cylinder capacity not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.50.17	- - - - Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98

	- - - Sedan-style cars:	
8703.50.18	- - - - Cylinder capacity not exceeding 1,500 cc	According to the guidance in Clause 1.1, Chapter 98
8703.50.19	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.50.21	- - - - Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	- - - Other automobiles (including station wagons and sports cars, but not vans), active four-wheelers:	
8703.50.22	- - - - Cylinder capacity not exceeding 1,500 cc	According to the guidance in Clause 1.1, Chapter 98
8703.50.23	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.50.24	- - - - Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	- - - Other automobiles (including station wagons and sports cars, but not vans), other than active four-wheelers:	
8703.50.25	- - - - Cylinder capacity not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98

8703.50.26	---- Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	--- Other types:	
8703.50.27	---- Cylinder capacity not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.50.28	---- Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	- - Others:	
8703.50.31	--- Small racing car	70
	--- ATV (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 cars:	
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 more than 3,000 cc	15
8703.50.47	---- Cylinder capacity over 3,000 cc	15
	--- Cars carrying prisoners:	
8703.50.51	---- Cylinder capacity not exceeding 1,000 cc	20

8703.50.52	- - - Cylinder capacity over 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
	- - - Motor-homes:	
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-style cars:	
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 more than 3,000 cc	70
8703.50.67	- - - Cylinder capacity over 3,000 cc	70
	- - - Other automobiles (including station wagons and sports cars, but not vans), active four-wheelers:	
8703.50.71	- - - Cylinder capacity not exceeding 1,000 cc	70
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 more than 3,000 cc	70
8703.50.77	- - - Cylinder capacity over 3,000 cc	70
	- - - Other automobiles (including station wagons and sports cars, but not vans), other than active four-wheelers:	
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 more than 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
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 more than 3,000 cc	70
8703.50.97	- - - Cylinder capacity over 3,000 cc	70
8703.60	- Other vehicles, which combine a spark ignition piston-type internal combustion engine and an electric motor to create power, capable of charging electricity from an external power source:	
	- - CKD form:	
8703.60.11	- - - Small racing car	According to the guidance in Clause 1.1, Chapter 98
8703.60.12	- - - ATV (All-Terrain Vehicles)	According to the guidance in Clause 1.1, Chapter 98
8703.60.13	- - - Ambulance	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.60.14	- - - Funeral Cars	According to the guidance at Points b.5.3 and b.5.4,

		Clause 2.2, Chapter 98
8703.60.15	- - - Cars carrying prisoners	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
	- - - Motor-homes:	
8703.60.16	- - - - Cylinder capacity not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.60.17	- - - - Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	- - - Sedan-style cars:	
8703.60.18	- - - - Cylinder capacity not exceeding 1,500 cc	According to the guidance in Clause 1.1, Chapter 98
8703.60.19	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.60.21	- - - - Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	- - - Other automobiles (including station wagons and sports cars, but not vans), active four-wheelers:	
8703.60.22	- - - - Cylinder capacity not exceeding 1,500 cc	According to the guidance in

		Clause 1.1, Chapter 98
8703.60.23	---- Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.60.24	---- Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	--- Other automobiles (including station wagons and sports cars, but not vans), other than active four-wheelers:	
8703.60.25	---- Cylinder capacity not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.60.26	---- Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	--- Other types:	
8703.60.27	---- Cylinder capacity not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.60.28	---- Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	-- Others:	
8703.60.31	--- Small racing car	70
	--- ATV (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 cars:	
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
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 more than 3,000 cc	20
8703.60.47	- - - - Cylinder capacity over 3,000 cc	15
	- - - Cars carrying prisoners:	
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 above 1,800 cc but not exceeding 3,000 cc	15
8703.60.55	- - - - Cylinder capacity over 3,000 cc	15
	- - - Motor-homes:	
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-style cars:	
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
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 more than 3,000 cc	52
8703.60.67	- - - - Cylinder capacity over 3,000 cc, active four-wheel type	47
8703.60.68	- - - - Cylinder capacity over 3,000 cc, not active four-wheel type	52

	- - - Other automobiles (including station wagons and sports cars, but not vans), active four-wheelers:	
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 more than 3,000 cc	52
8703.60.77	- - - - Cylinder capacity over 3,000 cc	47
	- - - Other automobiles (including station wagons and sports cars, but not vans), other than active four-wheelers:	
8703.60.81	- - - - Cylinder capacity not exceeding 1,000 cc	70
8703.60.82	- - - - Cylinder capacity over 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
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 more than 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 more than 3,000 cc	52
8703.60.97	- - - - Cylinder capacity over 3,000 cc, active four-wheel type	47
8703.60.98	- - - - Cylinder capacity over 3,000 cc, not active four-wheel type	52
8703.70	- Other vehicles, which combine a compression-combustion piston-type internal combustion engine (diesel or semi-diesel) and an electric motor for propulsion, capable of charging electricity from an external power source:	
	- - CKD form:	

8703.70.11	- - - Small racing car	According to the guidance in Clause 1.1, Chapter 98
8703.70.12	- - - ATV (All-Terrain Vehicles)	According to the guidance in Clause 1.1, Chapter 98
8703.70.13	- - - Ambulance	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.70.14	- - - Funeral Cars	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.70.15	- - - Cars carrying prisoners	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
	- - - Motor-homes:	
8703.70.16	- - - - Cylinder capacity not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.70.17	- - - - Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98

	- - - Sedan-style cars:	
8703.70.18	- - - - Cylinder capacity not exceeding 1,500 cc	According to the guidance in Clause 1.1, Chapter 98
8703.70.19	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.70.21	- - - - Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	- - - Other automobiles (including station wagons and sports cars, but not vans), active four-wheelers:	
8703.70.22	- - - - Cylinder capacity not exceeding 1,500 cc	According to the guidance in Clause 1.1, Chapter 98
8703.70.23	- - - - Cylinder capacity over 1,500 cc but not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.70.24	- - - - Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	- - - Other automobiles (including station wagons and sports cars, but not vans), other than active four-wheelers:	
8703.70.25	- - - - Cylinder capacity not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98

8703.70.26	---- Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	--- Other types:	
8703.70.27	---- Cylinder capacity not exceeding 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
8703.70.28	---- Cylinder capacity over 2,000 cc	According to the guidance in Clause 1.1, Chapter 98
	- - Others:	
8703.70.31	--- Small racing car	70
	--- ATV (All-Terrain Vehicles):	
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 cars:	
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 more than 3,000 cc	15
8703.70.47	---- Cylinder capacity over 3,000 cc	15
	--- Cars carrying prisoners:	
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
8703.70.55	- - - Cylinder capacity over 2,500 cc	15
	- - - Motor-homes:	
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-style cars:	
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 more than 3,000 cc	70
8703.70.67	- - - Cylinder capacity over 3,000 cc	70
	- - - Other automobiles (including station wagons and sports cars, but not vans), active four-wheelers:	
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
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 more than 3,000 cc	70
8703.70.77	- - - Cylinder capacity over 3,000 cc	70
	- - - Other automobiles (including station wagons and sports cars, but not vans), other than active four-wheelers:	
8703.70.81	- - - Cylinder capacity not exceeding 1,000 cc	70
8703.70.82	- - - Cylinder capacity over 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 more than 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 more than 3,000 cc	70
8703.70.97	- - - Cylinder capacity over 3,000 cc	70
8703.80	- Other vehicles, which only use electric motors to generate power:	
	- - CKD form:	
8703.80.11	- - - Small racing car	According to the guidance in Clause 1.1, Chapter 98
8703.80.12	- - - ATV (All-Terrain Vehicles)	According to the guidance in Clause 1.1, Chapter 98
8703.80.13	- - - Ambulance	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.80.14	- - - Funeral Cars	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98

8703.80.15	- - - Cars carrying prisoners	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.80.16	- - - Motor-homes	According to the guidance in Clause 1.1, Chapter 98
8703.80.17	- - - Sedan-style cars	According to the guidance in Clause 1.1, Chapter 98
8703.80.18	- - - Other automobiles (including station wagons and sports cars, but excluding vans)	According to the guidance in Clause 1.1, Chapter 98
8703.80.19	- - - Other	According to the guidance in Clause 1.1, Chapter 98
	- - Others:	
8703.80.91	- - - Small racing car	70
8703.80.92	- - - ATV (All-Terrain Vehicles)	70
8703.80.93	- - - Ambulance	15
8703.80.94	- - - Funeral Cars	20
8703.80.95	- - - Cars carrying prisoners	20
8703.80.96	- - - Motor-homes	70
8703.80.97	- - - Sedan-style cars	70
8703.80.98	- - - Other automobiles (including station wagons and sports cars, but excluding vans)	70
8703.80.99	- - - Other	70

8703.90	- Others:	
	- - CKD form:	
8703.90.11	- - - Small racing car	According to the guidance in Clause 1.1, Chapter 98
8703.90.12	- - - ATV (All-Terrain Vehicles)	According to the guidance in Clause 1.1, Chapter 98
8703.90.13	- - - Ambulance	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.90.14	- - - Funeral Cars	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.90.15	- - - Cars carrying prisoners	According to the guidance at Points b.5.3 and b.5.4, Clause 2.2, Chapter 98
8703.90.16	- - - Motor-homes	According to the guidance in Clause 1.1, Chapter 98
8703.90.17	- - - Sedan-style cars	According to the guidance in

		Clause 1.1, Chapter 98
8703.90.18	- - - Other automobiles (including station wagons and sports cars, but excluding vans)	According to the guidance in Clause 1.1, Chapter 98
8703.90.19	- - - Other	According to the guidance in Clause 1.1, Chapter 98
	- - Others:	
8703.90.91	- - - Small racing car	70
8703.90.92	- - - ATV (All-Terrain Vehicles)	70
8703.90.93	- - - Ambulance	20
8703.90.94	- - - Funeral Cars	20
8703.90.95	- - - Cars carrying prisoners	20
8703.90.96	- - - Motor-homes	70
8703.90.97	- - - Sedan-style cars	70
8703.90.98	- - - Other automobiles (including station wagons and sports cars, but excluding vans)	70
8703.90.99	- - - Other	70
<b>94.01</b>	<b>Seats (other than those of heading 94.02), with or without conversion into beds, and parts thereof.</b>	
9401.10.00	- Aircraft seats	0
9401.20	- Seats for motor vehicles:	
9401.20.10	- - Vehicles of heading 87.02, 87.03 or 87.04	25
9401.20.90	- - Other	25
	- Swivel seat with height adjustment:	
9401.31.00	--Wooden	<b>0</b>
9401.39.00	- - Other	25
	- Chairs can be converted into beds, except for garden chairs or camping gear:	

9401.41.00	--Wooden	<b>0</b>
9401.49.00	- - Other	25
	- Chairs made of rattan, wicker, bamboo or similar materials:	
9401.52.00	- - Bamboo	25
9401.53.00	- - By rivers, clouds	25
9401.59.00	- - Other	25
	- Other chairs, with wooden frames:	
9401.61.00	- - Stuffed	<b>0</b>
9401.69	- - Others:	
9401.69.10	- - - There is a backrest and/or a seating section made of rattan and rattan	<b>0</b>
9401.69.90	- - - Other	<b>0</b>
	- Other seats, with metal frames:	
9401.71.00	- - Stuffed	25
9401.79	- - Others:	
9401.79.10	- - - There is a backrest and/or a seating section made of rattan and rattan	25
9401.79.90	- - - Other	25
9401.80.00	- Other Seats	25
	-Part:	
9401.91.00	--Wooden	<b>0</b>
9401.99	- - Others:	
9401.99.10	- - - Of seats of subheading 9401.10.00	0
	- - - Of seats of subheading 9401.20:	
9401.99.21	- - - - Headrests and armrests of chairs of subheading 9401.20.10	20
9401.99.29	- - - - Other	20
9401.99.30	- - - Of seats in subheadings 9401.31.00 and 9401.39.00	20
	- - - Other types:	
9401.99.91	- - - - Bằng plastic	20
9401.99.99	- - - - Other	20

<b>94.03</b>	<b>Other furniture and parts thereof.</b>	
9403.10.00	- Metal furniture used in the office	10
9403.20	- Other metal furniture:	
9403.20.10	- - Toxic fume hood	15
9403.20.90	- - Other	10
9403.30.00	- Wooden furniture for office use	0
9403.40.00	- Wooden furniture for kitchen use	0
9403.50.00	- Wooden furniture used in bedrooms	0
9403.60	- Other wooden furniture:	
9403.60.10	- - Toxic fume hood	0
9403.60.90	- - Other	0
9403.70	- Plastic furniture:	
9403.70.10	- - Children's walkers	25
9403.70.20	- - Toxic fume hood	20
9403.70.90	- - Other	20
	- Furniture made of other materials, including rattan, wicker, bamboo or similar materials:	
9403.82.00	- - Bamboo	25
9403.83.00	- - By rivers, clouds	25
9403.89	- - Others:	
9403.89.10	- - - Toxic fume hood	20
9403.89.90	- - - Other	25
	-Part:	
9403.91.00	--Wooden	0
9403.99	- - Others:	
9403.99.10	- - - Of subgroup 9403.70.10	20
9403.99.90	- - - Other	20

## Section II

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

<b>Item Code</b>	<b>Describe</b>	<b>The corresponding commodity code in Section I, Appendix II</b>	<b>Tax Rate (%)</b>
<b>9853.00.00</b>	<b>Ethane.</b>	2711.19.00	0