Vietnam Tariff Intelligence

# Detalle del SA 8704.32.21

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|---|---|
| **Código SA** | 8704.32.21 |
| **Descripción** | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. not exceeding 6 t: / - - - - Other: / - - - - - Refrigerated lorries (trucks) |
| **Unidad** | chiếc |
| **Generado** | 11/11/2026 16:44:41 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://vietnamtariff.com/hs-code/87043221/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17154 |
| Preferencial (NMF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17154 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17154 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| AANZFTA | 5 | 5% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| CPTPP | 5; M: 6,6 | 5% · M: 6.6% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 5,4 | 5,4% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 5,4 | 5,4% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA | 15 | 15% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |
| ACFTA | 50 | 50% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | No elegible (*) |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |
| AJCEP | * | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | No elegible (*) |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AKFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo C) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo D) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo E) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| VCFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | No elegible (*) |
| VJEPA | * | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | No elegible (*) |
| VN-EAEU | * | * no elegible | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | No elegible (*) |
| VIFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AC!E16464 |
| ATIGA | 2022 | 2022 | 0 | AT!E16393 |
| ATIGA | 2023 | 2023 | 0 | AT!F16393 |
| ATIGA | 2024 | 2024 | 0 | AT!G16393 |
| ATIGA | 2025 | 2025 | 0 | AT!H16393 |
| ATIGA | 2026 | 2026 | 0 | AT!I16393 |
| ATIGA | 2027 | 2027 | 0 | AT!J16393 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E16449 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F16449 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G16449 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H16449 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I16449 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J16449 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E16450 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F16450 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G16450 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H16450 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I16450 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J16450 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F16451 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H16410 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16407 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16407 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16407 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16407 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16407 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16407 |
| VKFTA | 2022 | 2022 | 15 | VK!E16447 |
| VKFTA | 2023 | 2023 | 15 | VK!F16447 |
| VKFTA | 2024 | 2024 | 15 | VK!G16447 |
| VKFTA | 2025 | 2025 | 15 | VK!H16447 |
| VKFTA | 2026 | 2026 | 15 | VK!I16447 |
| VKFTA | 2027 | 2027 | 15 | VK!J16447 |
| VCFTA | 2022 | 2022 | * | VC!D16509 |
| VCFTA | 2023 | 2023 | * | VC!E16509 |
| VCFTA | 2024 | 2024 | * | VC!F16509 |
| VCFTA | 2025 | 2025 | * | VC!G16509 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | * | VC!H16509 |
| VCFTA | 2027 | 2027 | * | VC!I16509 |
| VN-EAEU | 2022 | 2022 | * | EAV!D16483 |
| VN-EAEU | 2023 | 2023 | * | EAV!E16483 |
| VN-EAEU | 2024 | 2024 | * | EAV!F16483 |
| VN-EAEU | 2025 | 2025 | * | EAV!G16483 |
| VN-EAEU | 2026 | 2026 | * | EAV!H16483 |
| VN-EAEU | 2027 | 2027 | * | EAV!I16483 |
| AHKFTA | 2022 | 2022 | * | AKH!D16486 |
| AHKFTA | 2023 | 2023 | * | AKH!E16486 |
| AHKFTA | 2024 | 2024 | * | AKH!F16486 |
| AHKFTA | 2025 | 2025 | * | AKH!G16486 |
| AHKFTA | 2026 | 2026 | * | AKH!H16486 |
| AHKFTA | 2027 | 2027 | * | AKH!I16486 |
| EVFTA | 2022 | 2022 | 10,9 | EV-NK!D16504 |
| EVFTA | 2023 | 2023 | 9,5 | EV-NK!E16504 |
| EVFTA | 2024 | 2024 | 8,1 | EV-NK!F16504 |
| EVFTA | 2025 | 2025 | 6,8 | EV-NK!G16504 |
| EVFTA | 2026 | 2026 | 5,4 | EV-NK!H16504 |
| EVFTA | 2027 | 2027 | 4 | EV-NK!I16504 |
| UKVFTA | 2022 | 2022 | 10,9 | UKV!D16503 |
| UKVFTA | 2023 | 2023 | 9,5 | UKV!E16503 |
| UKVFTA | 2024 | 2024 | 8,1 | UKV!F16503 |
| UKVFTA | 2025 | 2025 | 6,8 | UKV!G16503 |
| UKVFTA | 2026 | 2026 | 5,4 | UKV!H16503 |
| UKVFTA | 2027 | 2027 | 4 | UKV!I16503 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 13,3 | CPTPP!D16488 |
| CPTPP | (II) | 2022 (DERIVED) | 11,6 | CPTPP!E16488 |
| CPTPP | (III) | 2023 (DERIVED) | 10 | CPTPP!F16488 |
| CPTPP | (IV) | 2024 (DERIVED) | 8,3 | CPTPP!G16488 |
| CPTPP | (V) | 2025 (DERIVED) | 6,6 | CPTPP!H16488 |
| CPTPP | (VI) | 2026 (DERIVED) | 5 | CPTPP!I16488 |
| CPTPP | (VII) | 2027 (DERIVED) | 3,3 | CPTPP!J16488 |
| RCEP A | 2022 | 2022 | 15 | RCEPT-A!D16474 |
| RCEP A | 2023 | 2023 | 15 | RCEPT-A!E16474 |
| RCEP A | 2024 | 2024 | 15 | RCEPT-A!F16474 |
| RCEP A | 2025 | 2025 | 15 | RCEPT-A!G16474 |
| RCEP A | 2026 | 2026 | 15 | RCEPT-A!H16474 |
| RCEP A | 2027 | 2027 | 15 | RCEPT-A!I16474 |
| RCEP B | 2022 | 2022 | 15 | B!D16474 |
| RCEP B | 2023 | 2023 | 15 | B!E16474 |
| RCEP B | 2024 | 2024 | 15 | B!F16474 |
| RCEP B | 2025 | 2025 | 15 | B!G16474 |
| RCEP B | 2026 | 2026 | 15 | B!H16474 |
| RCEP B | 2027 | 2027 | 15 | B!I16474 |
| RCEP C | 2022 | 2022 | * | C!D16474 |
| RCEP C | 2023 | 2023 | * | C!E16474 |
| RCEP C | 2024 | 2024 | * | C!F16474 |
| RCEP C | 2025 | 2025 | * | C!G16474 |
| RCEP C | 2026 | 2026 | * | C!H16474 |
| RCEP C | 2027 | 2027 | * | C!I16474 |
| RCEP D | 2022 | 2022 | * | D!D16473 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E16473 |
| RCEP D | 2024 | 2024 | * | D!F16473 |
| RCEP D | 2025 | 2025 | * | D!G16473 |
| RCEP D | 2026 | 2026 | * | D!H16473 |
| RCEP D | 2027 | 2027 | * | D!I16473 |
| RCEP E | 2022 | 2022 | * | E!D16477 |
| RCEP E | 2023 | 2023 | * | E!E16477 |
| RCEP E | 2024 | 2024 | * | E!F16477 |
| RCEP E | 2025 | 2025 | * | E!G16477 |
| RCEP E | 2026 | 2026 | * | E!H16477 |
| RCEP E | 2027 | 2027 | * | E!I16477 |
| RCEP F | 2022 | 2022 | 15 | F!D16474 |
| RCEP F | 2023 | 2023 | 15 | F!E16474 |
| RCEP F | 2024 | 2024 | 15 | F!F16474 |
| RCEP F | 2025 | 2025 | 15 | F!G16474 |
| RCEP F | 2026 | 2026 | 15 | F!H16474 |
| RCEP F | 2027 | 2027 | 15 | F!I16474 |
| VIFTA | 2024 | 2024 | * | VI!F15423 |
| VIFTA | 2025 | 2025 | * | VI!G15423 |
| VIFTA | 2026 | 2026 | * | VI!H15423 |
| VIFTA | 2027 | 2027 | * | VI!I15423 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT trước TQ (12/2022/TT-BGTVT và 62/2024/TT-BGTVT) | | 12/2022/TT-BGTVT, 62/2024/TT-BGTVT | Prepare inspection/certification filings under the cited instruments before clearance. | Instrumento citado en la fuente; vigencia no verificada |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): HHNK phải chứng nhận trước khi thông quan (12/2022/TT-BGTVT PL1) | | 12/2022/TT-BGTVT | Read the referenced instruments. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "5; M: 6,6" has a general 5% and an "M:" 6.6% rate (commonly read as the Mexico schedule – verify). | | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP. | No verificado – requiere comprobación |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "5; M: 6,6", the FTA schedule for period (VI) shows "5". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | No verificado – requiere comprobación |
| FTA-013 | YELLOW | FTA rate not lower than MFN | ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8704.32 has 43 lines; 8704.32.21 is distinguished from its siblings by: Refrigerated lorries (trucks). | 8704.32.11 Refrigerated lorries (trucks); 8704.32.19 Other; 8704.32.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.32.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.32.24 Armoured cargo vehicles for transporting valuables; 8704.32.25 Hooklift lorries (trucks) | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| OR-001 | YELLOW | Country of origin not provided | FTA eligibility cannot be assessed without the country of origin. | | | Enter the country of origin to compare preferential schedules. | No verificado – requiere comprobación |
| TAX-001 | YELLOW | Several VAT rates | The VAT column shows "8/10". | | 181/2025/NĐ-CP | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8704.32.21. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 20% for 8704.32.21 was checked against BT2026 (cell BT2026!N17154), basis 26/2023/NĐ-CP. | | 26/2023/NĐ-CP | Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
|---|
| HHNK phải chứng nhận trước khi thông quan (12/2022/TT-BGTVT PL1) |
| Chứng nhận chất lượng ATKT và BVMT trước TQ (12/2022/TT-BGTVT và 62/2024/TT-BGTVT) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.