Vietnam Tariff Intelligence

Detalle del SA 8704.43.69

Código SA	8704.43.69
Descripción	Motor vehicles for the transport of goods / - Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion: / - - g.v.w. exceeding 20 tonnes: / - - - g.v.w. exceeding 24 t but not exceeding 45 t: / - - - - Other: / - - - - - Other
Unidad	chiếc
Generado	09/11/2026 08:41:24
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/87044369/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	37.5	37,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17269
Preferencial (NMF)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N17269
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17269
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

ACFTA	0 (-BN, ID, MY, MM, PH, CN)	0% (excepto BN, ID, MY, MM, PH, CN)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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	3,6/5,4	3,6 / 5,4 (varios tipos)	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Requiere interpretación
RCEP (Anexo A)	10/20	10 / 20 (varios tipos)	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Requiere interpretación
RCEP (Anexo B)	10/20	10 / 20 (varios tipos)	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Requiere interpretación
RCEP (Anexo F)	10/20	10 / 20 (varios tipos)	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Requiere interpretación
UKVFTA	3,6/5,4	3,6 / 5,4 (varios tipos)	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Requiere interpretación
VKFTA	10/15	10 / 15 (varios tipos)	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Requiere interpretación
VN-EAEU	0/0	0 / 0 (varios tipos)	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Requiere interpretación
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
AKFTA	50	50%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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 (*)
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 (*)
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)		0	AC!E16579
ATIGA	2022	2022	0	AT!E16508
ATIGA	2023	2023	0	AT!F16508
ATIGA	2024	2024	0	AT!G16508
ATIGA	2025	2025	0	AT!H16508
ATIGA	2026	2026	0	AT!I16508
ATIGA	2027	2027	0	AT!J16508
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16564
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16564
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16564
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16564

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16564
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16564
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16565
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16565
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16565
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16565
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16565
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16565
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F16566
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16525
AIFTA	30/12/2022	2022	*	AI!F16522
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16522
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16522
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16522
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16522
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16522
VKFTA	2022	2022		VK!16562
VKFTA	2023	2023		VK!16562
VKFTA	2024	2024		VK!16562
VKFTA	2025	2025		VK!16562
VKFTA	2026	2026		VK!16562
VKFTA	2027	2027		VK!16562
VCFTA	2022	2022	*	VC!D16624
VCFTA	2023	2023	*	VC!E16624
VCFTA	2024	2024	*	VC!F16624
VCFTA	2025	2025	*	VC!G16624

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	*	VC!H16624
VCFTA	2027	2027	*	VC!I16624
VN-EAEU	2022	2022		EAV!16598
VN-EAEU	2023	2023		EAV!16598
VN-EAEU	2024	2024		EAV!16598
VN-EAEU	2025	2025		EAV!16598
VN-EAEU	2026	2026		EAV!16598
VN-EAEU	2027	2027		EAV!16598
AHKFTA	2022	2022	*	AKH!D16601
AHKFTA	2023	2023	*	AKH!E16601
AHKFTA	2024	2024	*	AKH!F16601
AHKFTA	2025	2025	*	AKH!G16601
AHKFTA	2026	2026	*	AKH!H16601
AHKFTA	2027	2027	*	AKH!I16601
EVFTA	2022	2022		EV-NK!16619
EVFTA	2023	2023		EV-NK!16619
EVFTA	2024	2024		EV-NK!16619
EVFTA	2025	2025		EV-NK!16619
EVFTA	2026	2026		EV-NK!16619
EVFTA	2027	2027		EV-NK!16619
UKVFTA	2022	2022		UKV!16618
UKVFTA	2023	2023		UKV!16618
UKVFTA	2024	2024		UKV!16618
UKVFTA	2025	2025		UKV!16618
UKVFTA	2026	2026		UKV!16618
UKVFTA	2027	2027		UKV!16618

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D16603
CPTPP	(II)	2022 (DERIVED)	11,6	CPTPP!E16603
CPTPP	(III)	2023 (DERIVED)	10	CPTPP!F16603
CPTPP	(IV)	2024 (DERIVED)	8,3	CPTPP!G16603
CPTPP	(V)	2025 (DERIVED)	6,6	CPTPP!H16603
CPTPP	(VI)	2026 (DERIVED)	5	CPTPP!I16603
CPTPP	(VII)	2027 (DERIVED)	3,3	CPTPP!J16603
RCEP A	2022	2022		RCEPT-A!16589
RCEP A	2023	2023		RCEPT-A!16589
RCEP A	2024	2024		RCEPT-A!16589
RCEP A	2025	2025		RCEPT-A!16589
RCEP A	2026	2026		RCEPT-A!16589
RCEP A	2027	2027		RCEPT-A!16589
RCEP B	2022	2022		B!16589
RCEP B	2023	2023		B!16589
RCEP B	2024	2024		B!16589
RCEP B	2025	2025		B!16589
RCEP B	2026	2026		B!16589
RCEP B	2027	2027		B!16589
RCEP C	2022	2022	*	C!D16589
RCEP C	2023	2023	*	C!E16589
RCEP C	2024	2024	*	C!F16589
RCEP C	2025	2025	*	C!G16589
RCEP C	2026	2026	*	C!H16589
RCEP C	2027	2027	*	C!I16589
RCEP D	2022	2022	*	D!D16588

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	*	D!E16588
RCEP D	2024	2024	*	D!F16588
RCEP D	2025	2025	*	D!G16588
RCEP D	2026	2026	*	D!H16588
RCEP D	2027	2027	*	D!I16588
RCEP E	2022	2022	*	E!D16592
RCEP E	2023	2023	*	E!E16592
RCEP E	2024	2024	*	E!F16592
RCEP E	2025	2025	*	E!G16592
RCEP E	2026	2026	*	E!H16592
RCEP E	2027	2027	*	E!I16592
RCEP F	2022	2022		F!16589
RCEP F	2023	2023		F!16589
RCEP F	2024	2024		F!16589
RCEP F	2025	2025		F!16589
RCEP F	2026	2026		F!16589
RCEP F	2027	2027		F!16589
VIFTA	2024	2024	*	VI!F15538
VIFTA	2025	2025	*	VI!G15538
VIFTA	2026	2026	*	VI!H15538
VIFTA	2027	2027	*	VI!I15538

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	AKFTA 50%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 8704.43 has 21 lines; 8704.43.69 is distinguished from its siblings by: Other.	8704.43.11 Refrigerated lorries (trucks); 8704.43.19 Other; 8704.43.21 Refrigerated lorries (trucks); 8704.43.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.43.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.43.24 Armoured cargo vehicles for transporting valuables	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación

HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8704.43.69 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8704.43.69	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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
HS-005	BLUE	Chapter 98 equivalent exists	8704.43.69 corresponds to Chapter 98 code 9821.30.26 (specific MFN: 7%). Applies only if Chapter 98 conditions are met.	- - - Khối lượng toàn bộ theo thiết kế trên 24 tấn nhưng không quá 45 tấn	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	No verificado – requiere comprobación
HS-005	BLUE	Chapter 98 equivalent exists	8704.43.69 corresponds to Chapter 98 code 9836.30.60 (specific MFN: 24%). Applies only if Chapter 98 conditions are met.	- - - - Ô tô tự đổ	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	No verificado – requiere comprobación
HS-005	BLUE	Chapter 98 equivalent exists	8704.43.69 corresponds to Chapter 98 code 9836.30.90 (specific MFN: 24%). Applies only if Chapter 98 conditions are met.	- - - - Loại khác	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8704.43.69. 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 25% for 8704.43.69 was checked against BT2026 (cell BT2026!N17269), 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.