Vietnam Tariff Intelligence

Detalle del SA 8704.51.21

Código SA	8704.51.21
Descripción	Motor vehicles for the transport of goods / - Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion: / - - g.v.w. not exceeding 5 tonnes: / - - - Other: / - - - - Refrigerated lorries (trucks)
Unidad	chiếc
Generado	07/11/2026 19:19:58
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/87045121/

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!K17284
Preferencial (NMF)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17284
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17284
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-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/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 (*)
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!E16594
ATIGA	2022	2022	0	AT!E16523
ATIGA	2023	2023	0	AT!F16523
ATIGA	2024	2024	0	AT!G16523
ATIGA	2025	2025	0	AT!H16523
ATIGA	2026	2026	0	AT!I16523
ATIGA	2027	2027	0	AT!J16523
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16579
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16579
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16579
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16579

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16579
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16579
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16580
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16580
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16580
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16580
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16580
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16580
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16581
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16540
AIFTA	30/12/2022	2022	*	AI!F16537
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16537
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16537
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16537
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16537
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16537
VKFTA	2022	2022	15	VK!E16579
VKFTA	2023	2023	15	VK!F16579
VKFTA	2024	2024	15	VK!G16579
VKFTA	2025	2025	15	VK!H16579
VKFTA	2026	2026	15	VK!I16579
VKFTA	2027	2027	15	VK!J16579
VCFTA	2022	2022	*	VC!D16639
VCFTA	2023	2023	*	VC!E16639
VCFTA	2024	2024	*	VC!F16639
VCFTA	2025	2025	*	VC!G16639

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	*	VC!H16639
VCFTA	2027	2027	*	VC!I16639
VN-EAEU	2022	2022	4,1	EAV!D16615
VN-EAEU	2023	2023	2,7	EAV!E16615
VN-EAEU	2024	2024	1,4	EAV!F16615
VN-EAEU	2025	2025	0	EAV!G16615
VN-EAEU	2026	2026	0	EAV!H16615
VN-EAEU	2027	2027	0	EAV!I16615
AHKFTA	2022	2022	*	AKH!D16616
AHKFTA	2023	2023	*	AKH!E16616
AHKFTA	2024	2024	*	AKH!F16616
AHKFTA	2025	2025	*	AKH!G16616
AHKFTA	2026	2026	*	AKH!H16616
AHKFTA	2027	2027	*	AKH!I16616
EVFTA	2022	2022	10,9	EV-NK!D16636
EVFTA	2023	2023	9,5	EV-NK!E16636
EVFTA	2024	2024	8,1	EV-NK!F16636
EVFTA	2025	2025	6,8	EV-NK!G16636
EVFTA	2026	2026	5,4	EV-NK!H16636
EVFTA	2027	2027	4	EV-NK!I16636
UKVFTA	2022	2022	10,9	UKV!D16635
UKVFTA	2023	2023	9,5	UKV!E16635
UKVFTA	2024	2024	8,1	UKV!F16635
UKVFTA	2025	2025	6,8	UKV!G16635
UKVFTA	2026	2026	5,4	UKV!H16635
UKVFTA	2027	2027	4	UKV!I16635

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D16618
CPTPP	(II)	2022 (DERIVED)	11,6	CPTPP!E16618
CPTPP	(III)	2023 (DERIVED)	10	CPTPP!F16618
CPTPP	(IV)	2024 (DERIVED)	8,3	CPTPP!G16618
CPTPP	(V)	2025 (DERIVED)	6,6	CPTPP!H16618
CPTPP	(VI)	2026 (DERIVED)	5	CPTPP!I16618
CPTPP	(VII)	2027 (DERIVED)	3,3	CPTPP!J16618
RCEP A	2022	2022	15	RCEPT-A!D16606
RCEP A	2023	2023	15	RCEPT-A!E16606
RCEP A	2024	2024	15	RCEPT-A!F16606
RCEP A	2025	2025	15	RCEPT-A!G16606
RCEP A	2026	2026	15	RCEPT-A!H16606
RCEP A	2027	2027	15	RCEPT-A!I16606
RCEP B	2022	2022	15	B!D16606
RCEP B	2023	2023	15	B!E16606
RCEP B	2024	2024	15	B!F16606
RCEP B	2025	2025	15	B!G16606
RCEP B	2026	2026	15	B!H16606
RCEP B	2027	2027	15	B!I16606
RCEP C	2022	2022	*	C!D16604
RCEP C	2023	2023	*	C!E16604
RCEP C	2024	2024	*	C!F16604
RCEP C	2025	2025	*	C!G16604
RCEP C	2026	2026	*	C!H16604
RCEP C	2027	2027	*	C!I16604
RCEP D	2022	2022	*	D!D16603

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	*	D!E16603
RCEP D	2024	2024	*	D!F16603
RCEP D	2025	2025	*	D!G16603
RCEP D	2026	2026	*	D!H16603
RCEP D	2027	2027	*	D!I16603
RCEP E	2022	2022	*	E!D16607
RCEP E	2023	2023	*	E!E16607
RCEP E	2024	2024	*	E!F16607
RCEP E	2025	2025	*	E!G16607
RCEP E	2026	2026	*	E!H16607
RCEP E	2027	2027	*	E!I16607
RCEP F	2022	2022	15	F!D16606
RCEP F	2023	2023	15	F!E16606
RCEP F	2024	2024	15	F!F16606
RCEP F	2025	2025	15	F!G16606
RCEP F	2026	2026	15	F!H16606
RCEP F	2027	2027	15	F!I16606
VIFTA	2024	2024	*	VI!F15553
VIFTA	2025	2025	*	VI!G15553
VIFTA	2026	2026	*	VI!H15553
VIFTA	2027	2027	*	VI!I15553

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 8704.51 has 10 lines; 8704.51.21 is distinguished from its siblings by: Refrigerated lorries (trucks).	8704.51.11 Refrigerated lorries (trucks); 8704.51.19 Other; 8704.51.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.51.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.51.24 Armoured cargo vehicles for transporting valuables; 8704.51.25 Hooklift lorries (trucks)	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	8704.51.21 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8704.51.21	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8704.51.21. 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 8704.51.21 was checked against BT2026 (cell BT2026!N17284), 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.