Vietnam Tariff Intelligence

Detalle del SA 8704.52.24

Código SA	8704.52.24
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. exceeding 5 tonnes: / - - - g.v.w. not exceeding 6 t: / - - - - Other: / - - - - - Armoured cargo vehicles for transporting valuables
Unidad	chiếc
Generado	11/11/2026 19:32:01
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/87045224/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17301
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17301
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17301
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
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)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
CPTPP	13,7; M: 18,3	13,7% · M: 18.3%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VKFTA	15	15%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AANZFTA	30	30%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	30 (-BN, ID, MY, MM, PH, CN)	30% (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
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 B)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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 (*)
RCEP (Anexo F)	*	* 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)		30	AC!E16611
ATIGA	2022	2022	0	AT!E16540
ATIGA	2023	2023	0	AT!F16540
ATIGA	2024	2024	0	AT!G16540
ATIGA	2025	2025	0	AT!H16540
ATIGA	2026	2026	0	AT!I16540
ATIGA	2027	2027	0	AT!J16540
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16596
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16596
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16596
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16596

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16596
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16596
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16597
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16597
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16597
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16597
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16597
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16597
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16598
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		30	AANZ!H16557
AIFTA	30/12/2022	2022	*	AI!F16554
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16554
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16554
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16554
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16554
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16554
VKFTA	2022	2022	15	VK!E16596
VKFTA	2023	2023	15	VK!F16596
VKFTA	2024	2024	15	VK!G16596
VKFTA	2025	2025	15	VK!H16596
VKFTA	2026	2026	15	VK!I16596
VKFTA	2027	2027	15	VK!J16596
VCFTA	2022	2022	*	VC!D16656
VCFTA	2023	2023	*	VC!E16656
VCFTA	2024	2024	*	VC!F16656
VCFTA	2025	2025	*	VC!G16656

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	*	VC!H16656
VCFTA	2027	2027	*	VC!I16656
VN-EAEU	2022	2022	*	EAV!D16632
VN-EAEU	2023	2023	*	EAV!E16632
VN-EAEU	2024	2024	*	EAV!F16632
VN-EAEU	2025	2025	*	EAV!G16632
VN-EAEU	2026	2026	*	EAV!H16632
VN-EAEU	2027	2027	*	EAV!I16632
AHKFTA	2022	2022	*	AKH!D16633
AHKFTA	2023	2023	*	AKH!E16633
AHKFTA	2024	2024	*	AKH!F16633
AHKFTA	2025	2025	*	AKH!G16633
AHKFTA	2026	2026	*	AKH!H16633
AHKFTA	2027	2027	*	AKH!I16633
EVFTA	2022	2022	10,9	EV-NK!D16653
EVFTA	2023	2023	9,5	EV-NK!E16653
EVFTA	2024	2024	8,1	EV-NK!F16653
EVFTA	2025	2025	6,8	EV-NK!G16653
EVFTA	2026	2026	5,4	EV-NK!H16653
EVFTA	2027	2027	4	EV-NK!I16653
UKVFTA	2022	2022	10,9	UKV!D16652
UKVFTA	2023	2023	9,5	UKV!E16652
UKVFTA	2024	2024	8,1	UKV!F16652
UKVFTA	2025	2025	6,8	UKV!G16652
UKVFTA	2026	2026	5,4	UKV!H16652
UKVFTA	2027	2027	4	UKV!I16652

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	36,6	CPTPP!D16635
CPTPP	(II)	2022 (DERIVED)	32	CPTPP!E16635
CPTPP	(III)	2023 (DERIVED)	27,5	CPTPP!F16635
CPTPP	(IV)	2024 (DERIVED)	22,9	CPTPP!G16635
CPTPP	(V)	2025 (DERIVED)	18,3	CPTPP!H16635
CPTPP	(VI)	2026 (DERIVED)	13,7	CPTPP!I16635
CPTPP	(VII)	2027 (DERIVED)	9,1	CPTPP!J16635
RCEP A	2022	2022	10	RCEPT-A!D16623
RCEP A	2023	2023	10	RCEPT-A!E16623
RCEP A	2024	2024	10	RCEPT-A!F16623
RCEP A	2025	2025	10	RCEPT-A!G16623
RCEP A	2026	2026	10	RCEPT-A!H16623
RCEP A	2027	2027	10	RCEPT-A!I16623
RCEP B	2022	2022	*	B!D16623
RCEP B	2023	2023	*	B!E16623
RCEP B	2024	2024	*	B!F16623
RCEP B	2025	2025	*	B!G16623
RCEP B	2026	2026	*	B!H16623
RCEP B	2027	2027	*	B!I16623
RCEP C	2022	2022	*	C!D16621
RCEP C	2023	2023	*	C!E16621
RCEP C	2024	2024	*	C!F16621
RCEP C	2025	2025	*	C!G16621
RCEP C	2026	2026	*	C!H16621
RCEP C	2027	2027	*	C!I16621
RCEP D	2022	2022	*	D!D16620

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	*	D!E16620
RCEP D	2024	2024	*	D!F16620
RCEP D	2025	2025	*	D!G16620
RCEP D	2026	2026	*	D!H16620
RCEP D	2027	2027	*	D!I16620
RCEP E	2022	2022	*	E!D16624
RCEP E	2023	2023	*	E!E16624
RCEP E	2024	2024	*	E!F16624
RCEP E	2025	2025	*	E!G16624
RCEP E	2026	2026	*	E!H16624
RCEP E	2027	2027	*	E!I16624
RCEP F	2022	2022	*	F!D16623
RCEP F	2023	2023	*	F!E16623
RCEP F	2024	2024	*	F!F16623
RCEP F	2025	2025	*	F!G16623
RCEP F	2026	2026	*	F!H16623
RCEP F	2027	2027	*	F!I16623
VIFTA	2024	2024	*	VI!F15570
VIFTA	2025	2025	*	VI!G15570
VIFTA	2026	2026	*	VI!H15570
VIFTA	2027	2027	*	VI!I15570

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 "13,7; M: 18,3" has a general 13,7% and an "M:" 18.3% 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 "13,7; M: 18,3", the FTA schedule for period (VI) shows "13,7".		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	RCEP (Anexo A) 10%, CPTPP 13,7%, VKFTA 15%, AANZFTA 30%, ACFTA 30%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 8704.52 has 39 lines; 8704.52.24 is distinguished from its siblings by: Armoured cargo vehicles for transporting valuables.	8704.52.11 Refrigerated lorries (trucks); 8704.52.19 Other; 8704.52.21 Refrigerated lorries (trucks); 8704.52.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.52.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.52.25 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	8704.52.24 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8704.52.24	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 8704.52.24. 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 10% for 8704.52.24 was checked against BT2026 (cell BT2026!N17301), 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.