Vietnam Tariff Intelligence

# Detalle del SA 8706.00.42

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|---|---|
| **Código SA** | 8706.00.42 |
| **Descripción** | Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05 / - For vehicles of heading 87.04: / - - For vehicles with g.v.w. exceeding 24 t |
| **Unidad** | chiếc |
| **Generado** | 11/11/2026 11:05:15 |
| **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/87060042/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 45 | 45% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17394 |
| Preferencial (NMF) | 30 | 30% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17394 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17394 |
| 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 |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| 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 |
| EVFTA | 3,7 | 3,7% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 3,7 | 3,7% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| CPTPP | 5,8; M: 8,7 | 5,8% · M: 8.7% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VKFTA | 20 | 20% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 30 | 30% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 30 | 30% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 30 | 30% | 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 |
| VCFTA | 33 | 33% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| 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 (*) |
| 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!E16706 |
| ATIGA | 2022 | 2022 | 0 | AT!E16635 |
| ATIGA | 2023 | 2023 | 0 | AT!F16635 |
| ATIGA | 2024 | 2024 | 0 | AT!G16635 |
| ATIGA | 2025 | 2025 | 0 | AT!H16635 |
| ATIGA | 2026 | 2026 | 0 | AT!I16635 |
| ATIGA | 2027 | 2027 | 0 | AT!J16635 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E16691 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F16691 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G16691 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H16691 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I16691 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J16691 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E16692 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F16692 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G16692 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H16692 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I16692 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J16692 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F16693 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H16652 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16649 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16649 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16649 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16649 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16649 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16649 |
| VKFTA | 2022 | 2022 | 20 | VK!E16691 |
| VKFTA | 2023 | 2023 | 20 | VK!F16691 |
| VKFTA | 2024 | 2024 | 20 | VK!G16691 |
| VKFTA | 2025 | 2025 | 20 | VK!H16691 |
| VKFTA | 2026 | 2026 | 20 | VK!I16691 |
| VKFTA | 2027 | 2027 | 20 | VK!J16691 |
| VCFTA | 2022 | 2022 | 33 | VC!D16751 |
| VCFTA | 2023 | 2023 | 33 | VC!E16751 |
| VCFTA | 2024 | 2024 | 33 | VC!F16751 |
| VCFTA | 2025 | 2025 | 33 | VC!G16751 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 33 | VC!H16751 |
| VCFTA | 2027 | 2027 | 33 | VC!I16751 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D16727 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E16727 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F16727 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G16727 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H16727 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I16727 |
| AHKFTA | 2022 | 2022 | * | AKH!D16728 |
| AHKFTA | 2023 | 2023 | * | AKH!E16728 |
| AHKFTA | 2024 | 2024 | * | AKH!F16728 |
| AHKFTA | 2025 | 2025 | * | AKH!G16728 |
| AHKFTA | 2026 | 2026 | * | AKH!H16728 |
| AHKFTA | 2027 | 2027 | * | AKH!I16728 |
| EVFTA | 2022 | 2022 | 18,7 | EV-NK!D16748 |
| EVFTA | 2023 | 2023 | 15 | EV-NK!E16748 |
| EVFTA | 2024 | 2024 | 11,2 | EV-NK!F16748 |
| EVFTA | 2025 | 2025 | 7,5 | EV-NK!G16748 |
| EVFTA | 2026 | 2026 | 3,7 | EV-NK!H16748 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I16748 |
| UKVFTA | 2022 | 2022 | 18,7 | UKV!D16747 |
| UKVFTA | 2023 | 2023 | 15 | UKV!E16747 |
| UKVFTA | 2024 | 2024 | 11,2 | UKV!F16747 |
| UKVFTA | 2025 | 2025 | 7,5 | UKV!G16747 |
| UKVFTA | 2026 | 2026 | 3,7 | UKV!H16747 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I16747 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 20,3 | CPTPP!D16730 |
| CPTPP | (II) | 2022 (DERIVED) | 17,4 | CPTPP!E16730 |
| CPTPP | (III) | 2023 (DERIVED) | 14,5 | CPTPP!F16730 |
| CPTPP | (IV) | 2024 (DERIVED) | 11,6 | CPTPP!G16730 |
| CPTPP | (V) | 2025 (DERIVED) | 8,7 | CPTPP!H16730 |
| CPTPP | (VI) | 2026 (DERIVED) | 5,8 | CPTPP!I16730 |
| CPTPP | (VII) | 2027 (DERIVED) | 2,9 | CPTPP!J16730 |
| RCEP A | 2022 | 2022 | 30 | RCEPT-A!D16718 |
| RCEP A | 2023 | 2023 | 30 | RCEPT-A!E16718 |
| RCEP A | 2024 | 2024 | 30 | RCEPT-A!F16718 |
| RCEP A | 2025 | 2025 | 30 | RCEPT-A!G16718 |
| RCEP A | 2026 | 2026 | 30 | RCEPT-A!H16718 |
| RCEP A | 2027 | 2027 | 30 | RCEPT-A!I16718 |
| RCEP B | 2022 | 2022 | 30 | B!D16718 |
| RCEP B | 2023 | 2023 | 30 | B!E16718 |
| RCEP B | 2024 | 2024 | 30 | B!F16718 |
| RCEP B | 2025 | 2025 | 30 | B!G16718 |
| RCEP B | 2026 | 2026 | 30 | B!H16718 |
| RCEP B | 2027 | 2027 | 30 | B!I16718 |
| RCEP C | 2022 | 2022 | * | C!D16716 |
| RCEP C | 2023 | 2023 | * | C!E16716 |
| RCEP C | 2024 | 2024 | * | C!F16716 |
| RCEP C | 2025 | 2025 | * | C!G16716 |
| RCEP C | 2026 | 2026 | * | C!H16716 |
| RCEP C | 2027 | 2027 | * | C!I16716 |
| RCEP D | 2022 | 2022 | * | D!D16715 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E16715 |
| RCEP D | 2024 | 2024 | * | D!F16715 |
| RCEP D | 2025 | 2025 | * | D!G16715 |
| RCEP D | 2026 | 2026 | * | D!H16715 |
| RCEP D | 2027 | 2027 | * | D!I16715 |
| RCEP E | 2022 | 2022 | * | E!D16719 |
| RCEP E | 2023 | 2023 | * | E!E16719 |
| RCEP E | 2024 | 2024 | * | E!F16719 |
| RCEP E | 2025 | 2025 | * | E!G16719 |
| RCEP E | 2026 | 2026 | * | E!H16719 |
| RCEP E | 2027 | 2027 | * | E!I16719 |
| RCEP F | 2022 | 2022 | 30 | F!D16718 |
| RCEP F | 2023 | 2023 | 30 | F!E16718 |
| RCEP F | 2024 | 2024 | 30 | F!F16718 |
| RCEP F | 2025 | 2025 | 30 | F!G16718 |
| RCEP F | 2026 | 2026 | 30 | F!H16718 |
| RCEP F | 2027 | 2027 | 30 | F!I16718 |
| VIFTA | 2024 | 2024 | * | VI!F15663 |
| VIFTA | 2025 | 2025 | * | VI!G15663 |
| VIFTA | 2026 | 2026 | * | VI!H15663 |
| VIFTA | 2027 | 2027 | * | VI!I15663 |

## 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 "5,8; M: 8,7" has a general 5,8% and an "M:" 8.7% 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 "5,8; M: 8,7", the FTA schedule for period (VI) shows "5,8". | | 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) 30%, RCEP (Anexo B) 30%, RCEP (Anexo F) 30%, VCFTA 33%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving. | MFN 30% | | 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 8706.00 has 13 lines; 8706.00.42 is distinguished from its siblings by: For vehicles with g.v.w. exceeding 24 t. | 8706.00.11 For agricultural tractors of heading 87.01; 8706.00.19 Other; 8706.00.21 For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans); 8706.00.22 Other, for vehicles with g.v.w. not exceeding 24 t; 8706.00.23 Other, for vehicles with g.v.w. exceeding 24 t; 8706.00.31 For go-karts and golf cars (including golf buggies) and similar vehicles | 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 8706.00.42. 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 30% for 8706.00.42 was checked against BT2026 (cell BT2026!N17394), 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.