

Détail du SH 8704.23.22

|                        |                                                                                                                                                                                                                                                                                                                        |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 8704.23.22                                                                                                                                                                                                                                                                                                             |
| Description            | Motor vehicles for the transport of goods / - Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel): / - - g.v.w. exceeding 20 tonnes: / - - - g.v.w. not exceeding 24 t: / - - - - Other: / - - - - - Refuse/garbage collection vehicles having a refuse compressing device |
| Unité                  | chiếc                                                                                                                                                                                                                                                                                                                  |
| Généré le              | 01/11/2026 19:01:06                                                                                                                                                                                                                                                                                                    |
| Version des données    | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                             |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                                                                                                                       |
| Lien                   | <a href="https://vietnamtariff.com/hs-code/87042322/">https://vietnamtariff.com/hs-code/87042322/</a>                                                                                                                                                                                                                  |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source        |
|-------------------------------|---------------|-------------------------|----------------|------------|---------------|
| Droit d'importation ordinaire | 30            | 30%                     | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17104 |
| Préférentiel (NPF)            | 20            | 20%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N17104 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17104 |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |               |
| Taxe environnementale         |               | Aucune donnée           |                |            |               |
| Droit d'exportation           |               | Aucune donnée           |                |            |               |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                |            |               |

Taux préférentiels spéciaux (ALE) - 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|

|                 |                             |                                  |                        |                                        |                                   |                |                  |
|-----------------|-----------------------------|----------------------------------|------------------------|----------------------------------------|-----------------------------------|----------------|------------------|
| ACFTA           | 0 (-BN, ID, MY, MM, PH, CN) | 0% (sauf BN, ID, MY, MM, PH, CN) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem       |
| ATIGA           | 0                           | 0%                               | Tarif consolidé BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem       |
| VN-EAEU         | 0                           | 0%                               | Tarif consolidé BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem       |
| VN-LAO          | 0                           | 0%                               | Tarif consolidé BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem       |
| CPTPP           | 2,5; M: 3,3                 | 2,5% · M: 3.3%                   | Tarif consolidé BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem       |
| AANZFTA         | 5                           | 5%                               | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem       |
| EVFTA           | 5,4                         | 5,4%                             | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem       |
| UKVFTA          | 5,4                         | 5,4%                             | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem       |
| VKFTA           | 10                          | 10%                              | Tarif consolidé BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem       |
| RCEP (Annexe A) | 15                          | 15%                              | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annexe B) | 15                          | 15%                              | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annexe F) | 15                          | 15%                              | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| VN-CAM          |                             | Aucune donnée                    | Aucune donnée          |                                        | S                                 | 56/2026/NĐ-CP  | Aucune donnée    |
| VNCU            |                             | Aucune donnée                    | Aucune donnée          |                                        | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Aucune donnée    |
| AKFTA           | 50                          | 50%                              | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem       |
| AHKFTA          | *                           | * non éligible                   | Tarif consolidé BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Non éligible (*) |

|                 |   |                |                        |                         |                                   |                |                  |
|-----------------|---|----------------|------------------------|-------------------------|-----------------------------------|----------------|------------------|
| AIFTA           | * | * non éligible | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | Non éligible (*) |
| AJCEP           | * | * non éligible | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027   | AJ                                | 120/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe C) | * | * non éligible | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe D) | * | * non éligible | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe E) | * | * non éligible | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| VCFTA           | * | * non éligible | Tarif consolidé BT2026 | 2026                    | VC                                | 112/2022/NĐ-CP | Non éligible (*) |
| VJEPA           | * | * non éligible | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027   | JV · Form VJ                      | 124/2022/NĐ-CP | Non éligible (*) |
| VIFTA           | * | * non éligible | Tarif consolidé BT2026 | 2026                    | Form VI (verify)                  | 131/2024/NĐ-CP | Non éligible (*) |

**Historique des taux / démantèlement par année**

| FTA   | Période                                | Année | Valeur source | Source    |
|-------|----------------------------------------|-------|---------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E16414 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E16343 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F16343 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G16343 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H16343 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I16343 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J16343 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | *             | AJ!E16399 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | *             | AJ!F16399 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024  | *             | AJ!G16399 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025  | *             | AJ!H16399 |

| FTA     | Période                                | Année | Valeur source | Source      |
|---------|----------------------------------------|-------|---------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | *             | AJ!I16399   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | *             | AJ!J16399   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | *             | VJ!E16400   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | *             | VJ!F16400   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | *             | VJ!G16400   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | *             | VJ!H16400   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | *             | VJ!I16400   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | *             | VJ!J16400   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 50            | AK!F16401   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 5             | AANZ!H16360 |
| AIFTA   | 30/12/2022                             | 2022  | *             | AI!F16357   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | *             | AI!G16357   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | *             | AI!H16357   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | *             | AI!I16357   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | *             | AI!J16357   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | *             | AI!K16357   |
| VKFTA   | 2022                                   | 2022  | 10            | VK!E16397   |
| VKFTA   | 2023                                   | 2023  | 10            | VK!F16397   |
| VKFTA   | 2024                                   | 2024  | 10            | VK!G16397   |
| VKFTA   | 2025                                   | 2025  | 10            | VK!H16397   |
| VKFTA   | 2026                                   | 2026  | 10            | VK!I16397   |
| VKFTA   | 2027                                   | 2027  | 10            | VK!J16397   |
| VCFTA   | 2022                                   | 2022  | *             | VC!D16459   |
| VCFTA   | 2023                                   | 2023  | *             | VC!E16459   |
| VCFTA   | 2024                                   | 2024  | *             | VC!F16459   |
| VCFTA   | 2025                                   | 2025  | *             | VC!G16459   |

| FTA     | Période | Année | Valeur source | Source       |
|---------|---------|-------|---------------|--------------|
| VCFTA   | 2026    | 2026  | *             | VC!H16459    |
| VCFTA   | 2027    | 2027  | *             | VC!I16459    |
| VN-EAEU | 2022    | 2022  | 4,1           | EAV!D16433   |
| VN-EAEU | 2023    | 2023  | 2,7           | EAV!E16433   |
| VN-EAEU | 2024    | 2024  | 1,4           | EAV!F16433   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G16433   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H16433   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I16433   |
| AHKFTA  | 2022    | 2022  | *             | AKH!D16436   |
| AHKFTA  | 2023    | 2023  | *             | AKH!E16436   |
| AHKFTA  | 2024    | 2024  | *             | AKH!F16436   |
| AHKFTA  | 2025    | 2025  | *             | AKH!G16436   |
| AHKFTA  | 2026    | 2026  | *             | AKH!H16436   |
| AHKFTA  | 2027    | 2027  | *             | AKH!I16436   |
| EVFTA   | 2022    | 2022  | 10,9          | EV-NK!D16454 |
| EVFTA   | 2023    | 2023  | 9,5           | EV-NK!E16454 |
| EVFTA   | 2024    | 2024  | 8,1           | EV-NK!F16454 |
| EVFTA   | 2025    | 2025  | 6,8           | EV-NK!G16454 |
| EVFTA   | 2026    | 2026  | 5,4           | EV-NK!H16454 |
| EVFTA   | 2027    | 2027  | 4             | EV-NK!I16454 |
| UKVFTA  | 2022    | 2022  | 10,9          | UKV!D16453   |
| UKVFTA  | 2023    | 2023  | 9,5           | UKV!E16453   |
| UKVFTA  | 2024    | 2024  | 8,1           | UKV!F16453   |
| UKVFTA  | 2025    | 2025  | 6,8           | UKV!G16453   |
| UKVFTA  | 2026    | 2026  | 5,4           | UKV!H16453   |
| UKVFTA  | 2027    | 2027  | 4             | UKV!I16453   |

| FTA    | Période | Année          | Valeur source | Source         |
|--------|---------|----------------|---------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 6,6           | CPTPP!D16438   |
| CPTPP  | (II)    | 2022 (DERIVED) | 5,8           | CPTPP!E16438   |
| CPTPP  | (III)   | 2023 (DERIVED) | 5             | CPTPP!F16438   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 4,1           | CPTPP!G16438   |
| CPTPP  | (V)     | 2025 (DERIVED) | 3,3           | CPTPP!H16438   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 2,5           | CPTPP!I16438   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 1,6           | CPTPP!J16438   |
| RCEP A | 2022    | 2022           | 15            | RCEPT-A!D16424 |
| RCEP A | 2023    | 2023           | 15            | RCEPT-A!E16424 |
| RCEP A | 2024    | 2024           | 15            | RCEPT-A!F16424 |
| RCEP A | 2025    | 2025           | 15            | RCEPT-A!G16424 |
| RCEP A | 2026    | 2026           | 15            | RCEPT-A!H16424 |
| RCEP A | 2027    | 2027           | 15            | RCEPT-A!I16424 |
| RCEP B | 2022    | 2022           | 15            | B!D16424       |
| RCEP B | 2023    | 2023           | 15            | B!E16424       |
| RCEP B | 2024    | 2024           | 15            | B!F16424       |
| RCEP B | 2025    | 2025           | 15            | B!G16424       |
| RCEP B | 2026    | 2026           | 15            | B!H16424       |
| RCEP B | 2027    | 2027           | 15            | B!I16424       |
| RCEP C | 2022    | 2022           | *             | C!D16424       |
| RCEP C | 2023    | 2023           | *             | C!E16424       |
| RCEP C | 2024    | 2024           | *             | C!F16424       |
| RCEP C | 2025    | 2025           | *             | C!G16424       |
| RCEP C | 2026    | 2026           | *             | C!H16424       |
| RCEP C | 2027    | 2027           | *             | C!I16424       |
| RCEP D | 2022    | 2022           | *             | D!D16423       |

| FTA    | Période | Année | Valeur source | Source    |
|--------|---------|-------|---------------|-----------|
| RCEP D | 2023    | 2023  | *             | D!E16423  |
| RCEP D | 2024    | 2024  | *             | D!F16423  |
| RCEP D | 2025    | 2025  | *             | D!G16423  |
| RCEP D | 2026    | 2026  | *             | D!H16423  |
| RCEP D | 2027    | 2027  | *             | D!I16423  |
| RCEP E | 2022    | 2022  | *             | E!D16427  |
| RCEP E | 2023    | 2023  | *             | E!E16427  |
| RCEP E | 2024    | 2024  | *             | E!F16427  |
| RCEP E | 2025    | 2025  | *             | E!G16427  |
| RCEP E | 2026    | 2026  | *             | E!H16427  |
| RCEP E | 2027    | 2027  | *             | E!I16427  |
| RCEP F | 2022    | 2022  | 15            | F!D16424  |
| RCEP F | 2023    | 2023  | 15            | F!E16424  |
| RCEP F | 2024    | 2024  | 15            | F!F16424  |
| RCEP F | 2025    | 2025  | 15            | F!G16424  |
| RCEP F | 2026    | 2026  | 15            | F!H16424  |
| RCEP F | 2027    | 2027  | 15            | F!I16424  |
| VIFTA  | 2024    | 2024  | *             | VI!F15373 |
| VIFTA  | 2025    | 2025  | *             | VI!G15373 |
| VIFTA  | 2026    | 2026  | *             | VI!H15373 |
| VIFTA  | 2027    | 2027  | *             | VI!I15373 |

Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|

|         |        |                                                      |                                                                                                                                                           |                                                                                                                                                                                                                                                                     |                                    |                                                                                                              |                                                   |
|---------|--------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DOC-001 | YELLOW | Specialised inspection                               | Item policy (source, Vietnamese): Chứng nhận chất lượng ATKY 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.                       | Texte cité dans la source ; validité non vérifiée |
| 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.                                                                             | Texte cité dans la source ; validité non vérifiée |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate                            | The CPTPP cell "2,5; M: 3,3" has a general 2,5% and an "M:" 3.3% 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.                                       | Non vérifié - contrôle nécessaire                 |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy             | CPTPP: consolidated BT2026 shows "2,5; M: 3,3", the FTA schedule for period (VI) shows "2,5".                                                             |                                                                                                                                                                                                                                                                     | 115/2022/NĐ-CP                     | Check the original Decree and amendments to determine the correct rate.                                      | Non vérifié - contrôle nécessaire                 |
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | AKFTA 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. | Non vérifié - contrôle nécessaire                 |
| HS-003  | YELLOW | Classification Review Required - similar lines exist | Subheading 8704.23 has 25 lines; 8704.23.22 is distinguished from its siblings by: Refuse/garbage collection vehicles having a refuse compressing device. | 8704.23.11 Refrigerated lorries (trucks); 8704.23.19 Other; 8704.23.21 Refrigerated lorries (trucks); 8704.23.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.23.24 Armoured cargo vehicles for transporting valuables; 8704.23.25 Hooklift lorries (trucks) | 31/2022/TT-BTC                     | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non vérifié - contrôle nécessaire                 |
| 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.                                               | Non vérifié - contrôle nécessaire                 |

|         |        |                                                            |                                                                                                                          |                                                     |                |                                                                                                          |                                                 |
|---------|--------|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| 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).          | Non vérifié – contrôle nécessaire               |
| HS-005  | BLUE   | Chapter 98 equivalent exists                               | 8704.23.22 corresponds to Chapter 98 code 9836.20.20 (specific MFN: 18%). Applies only if Chapter 98 conditions are met. | - - - Ô tô thu gom phế thải có bộ phận nén phế thải | 26/2023/NĐ-CP  | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).                                        | Non vérifié – contrôle nécessaire               |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8704.23.22. This does NOT mean there is no risk.                             |                                                     |                | Check the MOIT Trade Remedies Authority database.                                                        | Non vérifié – contrôle nécessaire               |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 20% for 8704.23.22 was checked against BT2026 (cell BT2026!N17104), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article                                                              |
|-------------------------------------------------------------------------------------|
| HHNK phải chứng nhận trước khi thông quan (12/2022/TT-BGTVT PL1)                    |
| Chứng nhận chất lượng ATKTK và BVMT trước TQ (12/2022/TT-BGTVT và 62/2024/TT-BGTVT) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.