Vietnam Tariff Intelligence

# Détail du SH 8704.52.81

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|---|---|
| **Code SH** | 8704.52.81 |
| **Description** | 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. exceeding 24 t but not exceeding 45 t: / - - - - Other: / - - - - - Refrigerated lorries (trucks) |
| **Unité** | chiếc |
| **Généré le** | 10/11/2026 18:53:33 |
| **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** | https://vietnamtariff.com/hs-code/87045281/ |

## 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!K17332 |
| Préférentiel (NPF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17332 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17332 |
| 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 |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| CPTPP | 3,7; M: 5 | 3,7% · M: 5% | 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 |
| ACFTA | 5 | 5% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/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 |
| 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 C) | 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 |
| VKFTA | 15 | 15% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/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 |
| 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 (*) |
| AKFTA | * | * non éligible | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/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 (*) |
| VN-EAEU | * | * non éligible | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/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) | | 5 | AC!E16642 |
| ATIGA | 2022 | 2022 | 0 | AT!E16571 |
| ATIGA | 2023 | 2023 | 0 | AT!F16571 |
| ATIGA | 2024 | 2024 | 0 | AT!G16571 |
| ATIGA | 2025 | 2025 | 0 | AT!H16571 |
| ATIGA | 2026 | 2026 | 0 | AT!I16571 |
| ATIGA | 2027 | 2027 | 0 | AT!J16571 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E16627 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F16627 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G16627 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H16627 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I16627 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J16627 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E16628 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F16628 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G16628 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H16628 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I16628 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J16628 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F16629 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H16588 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16585 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16585 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16585 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16585 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16585 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16585 |
| VKFTA | 2022 | 2022 | 15 | VK!E16627 |
| VKFTA | 2023 | 2023 | 15 | VK!F16627 |
| VKFTA | 2024 | 2024 | 15 | VK!G16627 |
| VKFTA | 2025 | 2025 | 15 | VK!H16627 |
| VKFTA | 2026 | 2026 | 15 | VK!I16627 |
| VKFTA | 2027 | 2027 | 15 | VK!J16627 |
| VCFTA | 2022 | 2022 | * | VC!D16687 |
| VCFTA | 2023 | 2023 | * | VC!E16687 |
| VCFTA | 2024 | 2024 | * | VC!F16687 |
| VCFTA | 2025 | 2025 | * | VC!G16687 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | * | VC!H16687 |
| VCFTA | 2027 | 2027 | * | VC!I16687 |
| VN-EAEU | 2022 | 2022 | * | EAV!D16663 |
| VN-EAEU | 2023 | 2023 | * | EAV!E16663 |
| VN-EAEU | 2024 | 2024 | * | EAV!F16663 |
| VN-EAEU | 2025 | 2025 | * | EAV!G16663 |
| VN-EAEU | 2026 | 2026 | * | EAV!H16663 |
| VN-EAEU | 2027 | 2027 | * | EAV!I16663 |
| AHKFTA | 2022 | 2022 | * | AKH!D16664 |
| AHKFTA | 2023 | 2023 | * | AKH!E16664 |
| AHKFTA | 2024 | 2024 | * | AKH!F16664 |
| AHKFTA | 2025 | 2025 | * | AKH!G16664 |
| AHKFTA | 2026 | 2026 | * | AKH!H16664 |
| AHKFTA | 2027 | 2027 | * | AKH!I16664 |
| EVFTA | 2022 | 2022 | 10,9 | EV-NK!D16684 |
| EVFTA | 2023 | 2023 | 9,5 | EV-NK!E16684 |
| EVFTA | 2024 | 2024 | 8,1 | EV-NK!F16684 |
| EVFTA | 2025 | 2025 | 6,8 | EV-NK!G16684 |
| EVFTA | 2026 | 2026 | 5,4 | EV-NK!H16684 |
| EVFTA | 2027 | 2027 | 4 | EV-NK!I16684 |
| UKVFTA | 2022 | 2022 | 10,9 | UKV!D16683 |
| UKVFTA | 2023 | 2023 | 9,5 | UKV!E16683 |
| UKVFTA | 2024 | 2024 | 8,1 | UKV!F16683 |
| UKVFTA | 2025 | 2025 | 6,8 | UKV!G16683 |
| UKVFTA | 2026 | 2026 | 5,4 | UKV!H16683 |
| UKVFTA | 2027 | 2027 | 4 | UKV!I16683 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 10 | CPTPP!D16666 |
| CPTPP | (II) | 2022 (DERIVED) | 8,7 | CPTPP!E16666 |
| CPTPP | (III) | 2023 (DERIVED) | 7,5 | CPTPP!F16666 |
| CPTPP | (IV) | 2024 (DERIVED) | 6,2 | CPTPP!G16666 |
| CPTPP | (V) | 2025 (DERIVED) | 5 | CPTPP!H16666 |
| CPTPP | (VI) | 2026 (DERIVED) | 3,7 | CPTPP!I16666 |
| CPTPP | (VII) | 2027 (DERIVED) | 2,5 | CPTPP!J16666 |
| RCEP A | 2022 | 2022 | 15 | RCEPT-A!D16654 |
| RCEP A | 2023 | 2023 | 15 | RCEPT-A!E16654 |
| RCEP A | 2024 | 2024 | 15 | RCEPT-A!F16654 |
| RCEP A | 2025 | 2025 | 15 | RCEPT-A!G16654 |
| RCEP A | 2026 | 2026 | 15 | RCEPT-A!H16654 |
| RCEP A | 2027 | 2027 | 15 | RCEPT-A!I16654 |
| RCEP B | 2022 | 2022 | 15 | B!D16654 |
| RCEP B | 2023 | 2023 | 15 | B!E16654 |
| RCEP B | 2024 | 2024 | 15 | B!F16654 |
| RCEP B | 2025 | 2025 | 15 | B!G16654 |
| RCEP B | 2026 | 2026 | 15 | B!H16654 |
| RCEP B | 2027 | 2027 | 15 | B!I16654 |
| RCEP C | 2022 | 2022 | 15 | C!D16652 |
| RCEP C | 2023 | 2023 | 15 | C!E16652 |
| RCEP C | 2024 | 2024 | 15 | C!F16652 |
| RCEP C | 2025 | 2025 | 15 | C!G16652 |
| RCEP C | 2026 | 2026 | 15 | C!H16652 |
| RCEP C | 2027 | 2027 | 15 | C!I16652 |
| RCEP D | 2022 | 2022 | * | D!D16651 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E16651 |
| RCEP D | 2024 | 2024 | * | D!F16651 |
| RCEP D | 2025 | 2025 | * | D!G16651 |
| RCEP D | 2026 | 2026 | * | D!H16651 |
| RCEP D | 2027 | 2027 | * | D!I16651 |
| RCEP E | 2022 | 2022 | * | E!D16655 |
| RCEP E | 2023 | 2023 | * | E!E16655 |
| RCEP E | 2024 | 2024 | * | E!F16655 |
| RCEP E | 2025 | 2025 | * | E!G16655 |
| RCEP E | 2026 | 2026 | * | E!H16655 |
| RCEP E | 2027 | 2027 | * | E!I16655 |
| RCEP F | 2022 | 2022 | 15 | F!D16654 |
| RCEP F | 2023 | 2023 | 15 | F!E16654 |
| RCEP F | 2024 | 2024 | 15 | F!F16654 |
| RCEP F | 2025 | 2025 | 15 | F!G16654 |
| RCEP F | 2026 | 2026 | 15 | F!H16654 |
| RCEP F | 2027 | 2027 | 15 | F!I16654 |
| VIFTA | 2024 | 2024 | * | VI!F15601 |
| VIFTA | 2025 | 2025 | * | VI!G15601 |
| VIFTA | 2026 | 2026 | * | VI!H15601 |
| VIFTA | 2027 | 2027 | * | VI!I15601 |

## 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 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. | 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 "3,7; M: 5" has a general 3,7% and an "M:" 5% 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 "3,7; M: 5", the FTA schedule for period (VI) shows "3,7". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | Non vérifié – contrôle nécessaire |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8704.52 has 39 lines; 8704.52.81 is distinguished from its siblings by: Refrigerated lorries (trucks). | 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); 8704.52.24 Armoured cargo vehicles for transporting valuables | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 8704.52.81 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8704.52.81 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | 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 | 8704.52.81 corresponds to Chapter 98 code 9836.50.10 (specific MFN: 18%). Applies only if Chapter 98 conditions are met. | - - - - Ô tô đông lạnh | 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 8704.52.81. 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 8704.52.81 was checked against BT2026 (cell BT2026!N17332), 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 ATKT 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.