

Dettaglio SA 8704.52.24

|                      |                                                                                                                                                                                                                                                                                                                 |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 8704.52.24                                                                                                                                                                                                                                                                                                      |
| Descrizione          | 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 |
| Unità                | chiếc                                                                                                                                                                                                                                                                                                           |
| Generato il          | 01/11/2026 12:42:27                                                                                                                                                                                                                                                                                             |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                      |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                    |
| Link                 | <a href="https://vietnamtariff.com/hs-code/87045224/">https://vietnamtariff.com/hs-code/87045224/</a>                                                                                                                                                                                                           |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte         |
|----------------------------------|-------------------|-----------------------|----------------|------------|---------------|
| Dazio all'importazione ordinario | 15                | 15%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17301 |
| Preferenziale (NPF)              | 10                | 10%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N17301 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17301 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |               |
| Imposta ambientale               |                   | Nessun dato           |                |            |               |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |               |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

|                      |                                 |                                         |                               |                                           |                                      |                |                        |
|----------------------|---------------------------------|-----------------------------------------|-------------------------------|-------------------------------------------|--------------------------------------|----------------|------------------------|
| ATIGA                | 0                               | 0%                                      | Tariffa consolidata<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-CP | Ad valorem             |
| VN-LAO               | 0                               | 0%                                      | Tariffa consolidata<br>BT2026 |                                           | S                                    | 206/2025/NĐ-CP | Ad valorem             |
| EVFTA                | 5,4                             | 5,4%                                    | Tariffa consolidata<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-CP | Ad valorem             |
| UKVFTA               | 5,4                             | 5,4%                                    | Tariffa consolidata<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-CP | Ad valorem             |
| RCEP<br>(Allegato A) | 10                              | 10%                                     | Tariffa consolidata<br>BT2026 | 2026                                      | RCEP Form / Declaration<br>of origin | 129/2022/NĐ-CP | Ad valorem             |
| VN-CAM               |                                 | Nessun dato                             | Nessun dato                   |                                           | S                                    | 56/2026/NĐ-CP  | Nessun dato            |
| VNCU                 |                                 | Nessun dato                             | Nessun dato                   |                                           | VNCB · Form VC (Cuba)                | 114/2022/NĐ-CP | Nessun dato            |
| CPTPP                | 13,7; M: 18,3                   | 13,7% · M: 18.3%                        | Tariffa consolidata<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-CP | Ad valorem             |
| VKFTA                | 15                              | 15%                                     | Tariffa consolidata<br>BT2026 | 2026                                      | VK                                   | 125/2022/NĐ-CP | Ad valorem             |
| AANZFTA              | 30                              | 30%                                     | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho<br>cả giai đoạn) | AANZ                                 | 121/2022/NĐ-CP | Ad valorem             |
| ACFTA                | 30 (-BN, ID, MY,<br>MM, PH, CN) | 30% (eccetto BN, ID, MY,<br>MM, PH, CN) | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho<br>cả giai đoạn) | E                                    | 118/2022/NĐ-CP | Ad valorem             |
| AHKFTA               | *                               | * non ammissibile                       | Tariffa consolidata<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-CP | Non ammissibile<br>(*) |
| AIFTA                | *                               | * non ammissibile                       | Tariffa consolidata<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-CP | Non ammissibile<br>(*) |
| AJCEP                | *                               | * non ammissibile                       | Tariffa consolidata<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-CP | Non ammissibile<br>(*) |
| AKFTA                | *                               | * non ammissibile                       | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho<br>cả giai đoạn) | AK                                   | 119/2022/NĐ-CP | Non ammissibile<br>(*) |
| RCEP<br>(Allegato B) | *                               | * non ammissibile                       | Tariffa consolidata<br>BT2026 | 2026                                      | RCEP Form / Declaration<br>of origin | 129/2022/NĐ-CP | Non ammissibile<br>(*) |

|                      |   |                   |                               |                       |                                      |                    |                        |
|----------------------|---|-------------------|-------------------------------|-----------------------|--------------------------------------|--------------------|------------------------|
| RCEP<br>(Allegato C) | * | * non ammissibile | Tariffa consolidata<br>BT2026 | 2026                  | RCEP Form / Declaration<br>of origin | 129/2022/NĐ-<br>CP | Non ammissibile<br>(*) |
| RCEP<br>(Allegato D) | * | * non ammissibile | Tariffa consolidata<br>BT2026 | 2026                  | RCEP Form / Declaration<br>of origin | 129/2022/NĐ-<br>CP | Non ammissibile<br>(*) |
| RCEP<br>(Allegato E) | * | * non ammissibile | Tariffa consolidata<br>BT2026 | 2026                  | RCEP Form / Declaration<br>of origin | 129/2022/NĐ-<br>CP | Non ammissibile<br>(*) |
| RCEP<br>(Allegato F) | * | * non ammissibile | Tariffa consolidata<br>BT2026 | 2026                  | RCEP Form / Declaration<br>of origin | 129/2022/NĐ-<br>CP | Non ammissibile<br>(*) |
| VCFTA                | * | * non ammissibile | Tariffa consolidata<br>BT2026 | 2026                  | VC                                   | 112/2022/NĐ-<br>CP | Non ammissibile<br>(*) |
| VJEPA                | * | * non ammissibile | Tariffa consolidata<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ                         | 124/2022/NĐ-<br>CP | Non ammissibile<br>(*) |
| VN-EAEU              | * | * non ammissibile | Tariffa consolidata<br>BT2026 | 2026                  | EAV                                  | 113/2022/NĐ-<br>CP | Non ammissibile<br>(*) |
| VIFTA                | * | * non ammissibile | Tariffa consolidata<br>BT2026 | 2026                  | Form VI (verify)                     | 131/2024/NĐ-<br>CP | Non ammissibile<br>(*) |

**Storico delle aliquote / riduzione per anno**

| FTA   | Periodo                                | Anno | Valore di origine | Fonte     |
|-------|----------------------------------------|------|-------------------|-----------|
| 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                                | Anno | Valore di origine | Fonte       |
|---------|----------------------------------------|------|-------------------|-------------|
| 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 | Anno | Valore di origine | Fonte        |
|---------|---------|------|-------------------|--------------|
| 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 | Anno           | Valore di origine | Fonte          |
|--------|---------|----------------|-------------------|----------------|
| 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 | Anno | Valore di origine | Fonte     |
|--------|---------|------|-------------------|-----------|
| 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 |

### Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                      |                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                        |                                    |                                                                                                              |                                                  |
|---------|--------|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| 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.                       | Atto citato nella fonte; validità non verificata |
| 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.                                                                             | Atto citato nella fonte; validità non verificata |
| 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.                                       | Non verificato – controllo necessario            |
| 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.                                      | Non verificato – controllo necessario            |
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | RCEP (Allegato 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. | Non verificato – controllo necessario            |
| 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.                  | Non verificato – controllo necessario            |

|         |        |                                                            |                                                                                                                                         |                 |                |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.  | Non verificato – controllo necessario             |
| 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 verificato – controllo necessario             |
| 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 verificato – controllo necessario             |
| 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.                                                        | Non verificato – controllo necessario             |
| 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. | Verificato rispetto al file tariffario di origine |

Politica della voce

| Politica della voce                                                                |
|------------------------------------------------------------------------------------|
| HHNK phải chứng nhận trước khi thông quan (12/2022/TT-BGTVT PL1)                   |
| Chúng nhận chất lượng ATKT và BVMT trước TQ (12/2022/TT-BGTVT và 62/2024/TT-BGTVT) |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.