Vietnam Tariff Intelligence

HS 8704.21.24 detail

HS code	8704.21.24
Description	Motor vehicles for the transport of goods / - Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel): / - - g.v.w. not exceeding 5 tonnes: / - - - Other: / - - - - Armoured cargo vehicles for transporting valuables
Unit	chiếc
Generated	09/11/2026 15:56:29
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/87042124/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17066
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17066
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17066
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
VKFTA	15	15%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
CPTPP	28; M: 35	28% · M: 35%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
ACFTA	45 (-BN, ID, LA, MY, MM, PH, CN)	45% (except BN, ID, LA, MY, MM, PH, CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AANZFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		45	AC!E16376
ATIGA	2022	2022	0	AT!E16305
ATIGA	2023	2023	0	AT!F16305
ATIGA	2024	2024	0	AT!G16305
ATIGA	2025	2025	0	AT!H16305
ATIGA	2026	2026	0	AT!I16305
ATIGA	2027	2027	0	AT!J16305
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16361
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16361
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16361

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16361
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16361
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16361
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16362
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16362
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16362
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16362
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16362
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16362
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16363
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AANZ!H16322
AIFTA	30/12/2022	2022	*	AI!F16319
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16319
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16319
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16319
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16319
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16319
VKFTA	2022	2022	15	VK!E16359
VKFTA	2023	2023	15	VK!F16359
VKFTA	2024	2024	15	VK!G16359
VKFTA	2025	2025	15	VK!H16359
VKFTA	2026	2026	15	VK!I16359
VKFTA	2027	2027	15	VK!J16359
VCFTA	2022	2022	*	VC!D16421
VCFTA	2023	2023	*	VC!E16421
VCFTA	2024	2024	*	VC!F16421

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G16421
VCFTA	2026	2026	*	VC!H16421
VCFTA	2027	2027	*	VC!I16421
VN-EAEU	2022	2022	*	EAV!D16395
VN-EAEU	2023	2023	*	EAV!E16395
VN-EAEU	2024	2024	*	EAV!F16395
VN-EAEU	2025	2025	*	EAV!G16395
VN-EAEU	2026	2026	*	EAV!H16395
VN-EAEU	2027	2027	*	EAV!I16395
AHKFTA	2022	2022	*	AKH!D16398
AHKFTA	2023	2023	*	AKH!E16398
AHKFTA	2024	2024	*	AKH!F16398
AHKFTA	2025	2025	*	AKH!G16398
AHKFTA	2026	2026	*	AKH!H16398
AHKFTA	2027	2027	*	AKH!I16398
EVFTA	2022	2022	10,9	EV-NK!D16416
EVFTA	2023	2023	9,5	EV-NK!E16416
EVFTA	2024	2024	8,1	EV-NK!F16416
EVFTA	2025	2025	6,8	EV-NK!G16416
EVFTA	2026	2026	5,4	EV-NK!H16416
EVFTA	2027	2027	4	EV-NK!I16416
UKVFTA	2022	2022	10,9	UKV!D16415
UKVFTA	2023	2023	9,5	UKV!E16415
UKVFTA	2024	2024	8,1	UKV!F16415
UKVFTA	2025	2025	6,8	UKV!G16415
UKVFTA	2026	2026	5,4	UKV!H16415

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	4	UKV!I16415
CPTPP	(I)	2021 (DERIVED)	63	CPTPP!D16400
CPTPP	(II)	2022 (DERIVED)	56	CPTPP!E16400
CPTPP	(III)	2023 (DERIVED)	49	CPTPP!F16400
CPTPP	(IV)	2024 (DERIVED)	42	CPTPP!G16400
CPTPP	(V)	2025 (DERIVED)	35	CPTPP!H16400
CPTPP	(VI)	2026 (DERIVED)	28	CPTPP!I16400
CPTPP	(VII)	2027 (DERIVED)	21	CPTPP!J16400
RCEP A	2022	2022	10	RCEPT-A!D16386
RCEP A	2023	2023	10	RCEPT-A!E16386
RCEP A	2024	2024	10	RCEPT-A!F16386
RCEP A	2025	2025	10	RCEPT-A!G16386
RCEP A	2026	2026	10	RCEPT-A!H16386
RCEP A	2027	2027	10	RCEPT-A!I16386
RCEP B	2022	2022	*	B!D16386
RCEP B	2023	2023	*	B!E16386
RCEP B	2024	2024	*	B!F16386
RCEP B	2025	2025	*	B!G16386
RCEP B	2026	2026	*	B!H16386
RCEP B	2027	2027	*	B!I16386
RCEP C	2022	2022	*	C!D16386
RCEP C	2023	2023	*	C!E16386
RCEP C	2024	2024	*	C!F16386
RCEP C	2025	2025	*	C!G16386
RCEP C	2026	2026	*	C!H16386
RCEP C	2027	2027	*	C!I16386

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	*	D!D16385
RCEP D	2023	2023	*	D!E16385
RCEP D	2024	2024	*	D!F16385
RCEP D	2025	2025	*	D!G16385
RCEP D	2026	2026	*	D!H16385
RCEP D	2027	2027	*	D!I16385
RCEP E	2022	2022	*	E!D16389
RCEP E	2023	2023	*	E!E16389
RCEP E	2024	2024	*	E!F16389
RCEP E	2025	2025	*	E!G16389
RCEP E	2026	2026	*	E!H16389
RCEP E	2027	2027	*	E!I16389
RCEP F	2022	2022	*	F!D16386
RCEP F	2023	2023	*	F!E16386
RCEP F	2024	2024	*	F!F16386
RCEP F	2025	2025	*	F!G16386
RCEP F	2026	2026	*	F!H16386
RCEP F	2027	2027	*	F!I16386
VIFTA	2024	2024	*	VI!F15335
VIFTA	2025	2025	*	VI!G15335
VIFTA	2026	2026	*	VI!H15335
VIFTA	2027	2027	*	VI!I15335

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "28; M: 35" has a general 28% and an "M:" 35% 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.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "28; M: 35", the FTA schedule for period (VI) shows "28".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 10%, VKFTA 15%, CPTPP 28%, ACFTA 45%, AANZFTA 50%: 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8704.21 has 12 lines; 8704.21.24 is distinguished from its siblings by: Armoured cargo vehicles for transporting valuables.	8704.21.11 Refrigerated lorries (trucks); 8704.21.12 Pick-up trucks; 8704.21.13 Three-wheeled vehicles; 8704.21.19 Other; 8704.21.21 Refrigerated lorries (trucks); 8704.21.22 Refuse/garbage collection vehicles having a refuse compressing device	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
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.	Not verified – check required

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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8704.21.24. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 10% for 8704.21.24 was checked against BT2026 (cell BT2026!N17066), 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.	Checked against the source tariff file

Item policy

Item policy
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)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.