Vietnam Tariff Intelligence

# HS 8704.22.21 detail

| | |
|---|---|
| **HS code** | 8704.22.21 |
| **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 5 tonnes but not exceeding 20 tonnes: / - - - g.v.w. not exceeding 6 t: / - - - - Other: / - - - - - Refrigerated lorries (trucks) |
| **Unit** | chiếc |
| **Generated** | 08/11/2026 07:51:04 |
| **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/87042221/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17077 |
| Preferential (MFN) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17077 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17077 |
| 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 |
| VN-EAEU | 0 | 0% | Consolidated BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Consolidated BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| AANZFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| AKFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| CPTPP | 5; M: 6,6 | 5% · M: 6.6% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VKFTA | 5 | 5% | Consolidated BT2026 | 2026 | VK | 125/2022/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) | 15 | 15% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 15 | 15% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 15 | 15% | 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 |
| ACFTA | 50 | 50% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/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 (*) |
| 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 (*) |
| 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 (*) |
| 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) | | 50 | AC!E16387 |
| ATIGA | 2022 | 2022 | 0 | AT!E16316 |
| ATIGA | 2023 | 2023 | 0 | AT!F16316 |
| ATIGA | 2024 | 2024 | 0 | AT!G16316 |
| ATIGA | 2025 | 2025 | 0 | AT!H16316 |
| ATIGA | 2026 | 2026 | 0 | AT!I16316 |
| ATIGA | 2027 | 2027 | 0 | AT!J16316 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E16372 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F16372 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G16372 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H16372 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I16372 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J16372 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E16373 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F16373 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G16373 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H16373 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I16373 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J16373 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F16374 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H16333 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16330 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16330 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16330 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16330 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16330 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16330 |
| VKFTA | 2022 | 2022 | 5 | VK!E16370 |
| VKFTA | 2023 | 2023 | 5 | VK!F16370 |
| VKFTA | 2024 | 2024 | 5 | VK!G16370 |
| VKFTA | 2025 | 2025 | 5 | VK!H16370 |
| VKFTA | 2026 | 2026 | 5 | VK!I16370 |
| VKFTA | 2027 | 2027 | 5 | VK!J16370 |
| VCFTA | 2022 | 2022 | * | VC!D16432 |
| VCFTA | 2023 | 2023 | * | VC!E16432 |
| VCFTA | 2024 | 2024 | * | VC!F16432 |
| VCFTA | 2025 | 2025 | * | VC!G16432 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | * | VC!H16432 |
| VCFTA | 2027 | 2027 | * | VC!I16432 |
| VN-EAEU | 2022 | 2022 | 4,1 | EAV!D16406 |
| VN-EAEU | 2023 | 2023 | 2,7 | EAV!E16406 |
| VN-EAEU | 2024 | 2024 | 1,4 | EAV!F16406 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G16406 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H16406 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I16406 |
| AHKFTA | 2022 | 2022 | * | AKH!D16409 |
| AHKFTA | 2023 | 2023 | * | AKH!E16409 |
| AHKFTA | 2024 | 2024 | * | AKH!F16409 |
| AHKFTA | 2025 | 2025 | * | AKH!G16409 |
| AHKFTA | 2026 | 2026 | * | AKH!H16409 |
| AHKFTA | 2027 | 2027 | * | AKH!I16409 |
| EVFTA | 2022 | 2022 | 10,9 | EV-NK!D16427 |
| EVFTA | 2023 | 2023 | 9,5 | EV-NK!E16427 |
| EVFTA | 2024 | 2024 | 8,1 | EV-NK!F16427 |
| EVFTA | 2025 | 2025 | 6,8 | EV-NK!G16427 |
| EVFTA | 2026 | 2026 | 5,4 | EV-NK!H16427 |
| EVFTA | 2027 | 2027 | 4 | EV-NK!I16427 |
| UKVFTA | 2022 | 2022 | 10,9 | UKV!D16426 |
| UKVFTA | 2023 | 2023 | 9,5 | UKV!E16426 |
| UKVFTA | 2024 | 2024 | 8,1 | UKV!F16426 |
| UKVFTA | 2025 | 2025 | 6,8 | UKV!G16426 |
| UKVFTA | 2026 | 2026 | 5,4 | UKV!H16426 |
| UKVFTA | 2027 | 2027 | 4 | UKV!I16426 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 13,3 | CPTPP!D16411 |
| CPTPP | (II) | 2022 (DERIVED) | 11,6 | CPTPP!E16411 |
| CPTPP | (III) | 2023 (DERIVED) | 10 | CPTPP!F16411 |
| CPTPP | (IV) | 2024 (DERIVED) | 8,3 | CPTPP!G16411 |
| CPTPP | (V) | 2025 (DERIVED) | 6,6 | CPTPP!H16411 |
| CPTPP | (VI) | 2026 (DERIVED) | 5 | CPTPP!I16411 |
| CPTPP | (VII) | 2027 (DERIVED) | 3,3 | CPTPP!J16411 |
| RCEP A | 2022 | 2022 | 15 | RCEPT-A!D16397 |
| RCEP A | 2023 | 2023 | 15 | RCEPT-A!E16397 |
| RCEP A | 2024 | 2024 | 15 | RCEPT-A!F16397 |
| RCEP A | 2025 | 2025 | 15 | RCEPT-A!G16397 |
| RCEP A | 2026 | 2026 | 15 | RCEPT-A!H16397 |
| RCEP A | 2027 | 2027 | 15 | RCEPT-A!I16397 |
| RCEP B | 2022 | 2022 | 15 | B!D16397 |
| RCEP B | 2023 | 2023 | 15 | B!E16397 |
| RCEP B | 2024 | 2024 | 15 | B!F16397 |
| RCEP B | 2025 | 2025 | 15 | B!G16397 |
| RCEP B | 2026 | 2026 | 15 | B!H16397 |
| RCEP B | 2027 | 2027 | 15 | B!I16397 |
| RCEP C | 2022 | 2022 | * | C!D16397 |
| RCEP C | 2023 | 2023 | * | C!E16397 |
| RCEP C | 2024 | 2024 | * | C!F16397 |
| RCEP C | 2025 | 2025 | * | C!G16397 |
| RCEP C | 2026 | 2026 | * | C!H16397 |
| RCEP C | 2027 | 2027 | * | C!I16397 |
| RCEP D | 2022 | 2022 | * | D!D16396 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E16396 |
| RCEP D | 2024 | 2024 | * | D!F16396 |
| RCEP D | 2025 | 2025 | * | D!G16396 |
| RCEP D | 2026 | 2026 | * | D!H16396 |
| RCEP D | 2027 | 2027 | * | D!I16396 |
| RCEP E | 2022 | 2022 | * | E!D16400 |
| RCEP E | 2023 | 2023 | * | E!E16400 |
| RCEP E | 2024 | 2024 | * | E!F16400 |
| RCEP E | 2025 | 2025 | * | E!G16400 |
| RCEP E | 2026 | 2026 | * | E!H16400 |
| RCEP E | 2027 | 2027 | * | E!I16400 |
| RCEP F | 2022 | 2022 | 15 | F!D16397 |
| RCEP F | 2023 | 2023 | 15 | F!E16397 |
| RCEP F | 2024 | 2024 | 15 | F!F16397 |
| RCEP F | 2025 | 2025 | 15 | F!G16397 |
| RCEP F | 2026 | 2026 | 15 | F!H16397 |
| RCEP F | 2027 | 2027 | 15 | F!I16397 |
| VIFTA | 2024 | 2024 | * | VI!F15346 |
| VIFTA | 2025 | 2025 | * | VI!G15346 |
| VIFTA | 2026 | 2026 | * | VI!H15346 |
| VIFTA | 2027 | 2027 | * | VI!I15346 |

## 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 "5; M: 6,6" has a general 5% and an "M:" 6.6% 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 "5; M: 6,6", the FTA schedule for period (VI) shows "5". | | 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 | ACFTA 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. | Not verified – check required |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8704.22 has 18 lines; 8704.22.21 is distinguished from its siblings by: Refrigerated lorries (trucks). | 8704.22.11 Refrigerated lorries (trucks); 8704.22.19 Other; 8704.22.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.22.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.22.24 Armoured cargo vehicles for transporting valuables; 8704.22.25 Hooklift lorries (trucks) | 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 8704.22.21. 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 20% for 8704.22.21 was checked against BT2026 (cell BT2026!N17077), 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.