

HS 8704.23.61 detail

|                     |                                                                                                                                                                                                                                                                                                   |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8704.23.61                                                                                                                                                                                                                                                                                        |
| 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. exceeding 24 t but not exceeding 45 t: / - - - - Other: / - - - - - Refrigerated lorries (trucks) |
| Unit                | chiếc                                                                                                                                                                                                                                                                                             |
| Generated           | 01/11/2026 15:33:38                                                                                                                                                                                                                                                                               |
| 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                | <a href="https://vietnamtariff.com/hs-code/87042361/">https://vietnamtariff.com/hs-code/87042361/</a>                                                                                                                                                                                             |

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!K17114 |
| Preferential (MFN)   | 20           | 20%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N17114 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17114 |
| 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     |
|-------|-----------------------------|------------------------------------|------------------------|----------------------------------------|-----------------|----------------|------------|
| ACFTA | 0 (-BN, ID, MY, MM, PH, CN) | 0% (except BN, ID, MY, MM, PH, CN) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E               | 118/2022/NĐ-CP | Ad valorem |

| 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       |
| CPTPP          | 3,7; M: 5    | 3.7% · M: 5%   | Consolidated BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem       |
| AANZFTA        | 5            | 5%             | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/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       |
| VKFTA          | 15           | 15%            | Consolidated BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex A) | 20           | 20%            | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex B) | 20           | 20%            | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex F) | 20           | 20%            | 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          |
| AKFTA          | 50           | 50%            | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem       |
| AHKFTA         | *            | * not eligible | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Not eligible (*) |

| FTA            | Source value | Rate           | Data basis          | Period                  | Proof of origin                   | Legal basis    | Status           |
|----------------|--------------|----------------|---------------------|-------------------------|-----------------------------------|----------------|------------------|
| 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) |      | 0            | AC!E16424 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E16353 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F16353 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G16353 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H16353 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I16353 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J16353 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | *            | AJ!E16409 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | *            | AJ!F16409 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | *            | AJ!G16409 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | *            | AJ!H16409   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | *            | AJ!I16409   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | *            | AJ!J16409   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | *            | VJ!E16410   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | *            | VJ!F16410   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | *            | VJ!G16410   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | *            | VJ!H16410   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | *            | VJ!I16410   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | *            | VJ!J16410   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 50           | AK!F16411   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5            | AANZ!H16370 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F16367   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G16367   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H16367   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I16367   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J16367   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K16367   |
| VKFTA   | 2022                                   | 2022 | 15           | VK!E16407   |
| VKFTA   | 2023                                   | 2023 | 15           | VK!F16407   |
| VKFTA   | 2024                                   | 2024 | 15           | VK!G16407   |
| VKFTA   | 2025                                   | 2025 | 15           | VK!H16407   |
| VKFTA   | 2026                                   | 2026 | 15           | VK!I16407   |
| VKFTA   | 2027                                   | 2027 | 15           | VK!J16407   |
| VCFTA   | 2022                                   | 2022 | *            | VC!D16469   |
| VCFTA   | 2023                                   | 2023 | *            | VC!E16469   |
| VCFTA   | 2024                                   | 2024 | *            | VC!F16469   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | *            | VC!G16469    |
| VCFTA   | 2026   | 2026 | *            | VC!H16469    |
| VCFTA   | 2027   | 2027 | *            | VC!I16469    |
| VN-EAEU | 2022   | 2022 | 4,1          | EAV!D16443   |
| VN-EAEU | 2023   | 2023 | 2,7          | EAV!E16443   |
| VN-EAEU | 2024   | 2024 | 1,4          | EAV!F16443   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G16443   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H16443   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I16443   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D16446   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E16446   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F16446   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G16446   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H16446   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I16446   |
| EVFTA   | 2022   | 2022 | 10,9         | EV-NK!D16464 |
| EVFTA   | 2023   | 2023 | 9,5          | EV-NK!E16464 |
| EVFTA   | 2024   | 2024 | 8,1          | EV-NK!F16464 |
| EVFTA   | 2025   | 2025 | 6,8          | EV-NK!G16464 |
| EVFTA   | 2026   | 2026 | 5,4          | EV-NK!H16464 |
| EVFTA   | 2027   | 2027 | 4            | EV-NK!I16464 |
| UKVFTA  | 2022   | 2022 | 10,9         | UKV!D16463   |
| UKVFTA  | 2023   | 2023 | 9,5          | UKV!E16463   |
| UKVFTA  | 2024   | 2024 | 8,1          | UKV!F16463   |
| UKVFTA  | 2025   | 2025 | 6,8          | UKV!G16463   |
| UKVFTA  | 2026   | 2026 | 5,4          | UKV!H16463   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 4            | UKV!I16463     |
| CPTPP  | (I)    | 2021 (DERIVED) | 10           | CPTPP!D16448   |
| CPTPP  | (II)   | 2022 (DERIVED) | 8,7          | CPTPP!E16448   |
| CPTPP  | (III)  | 2023 (DERIVED) | 7,5          | CPTPP!F16448   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 6,2          | CPTPP!G16448   |
| CPTPP  | (V)    | 2025 (DERIVED) | 5            | CPTPP!H16448   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 3,7          | CPTPP!I16448   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 2,5          | CPTPP!J16448   |
| RCEP A | 2022   | 2022           | 20           | RCEPT-A!D16434 |
| RCEP A | 2023   | 2023           | 20           | RCEPT-A!E16434 |
| RCEP A | 2024   | 2024           | 20           | RCEPT-A!F16434 |
| RCEP A | 2025   | 2025           | 20           | RCEPT-A!G16434 |
| RCEP A | 2026   | 2026           | 20           | RCEPT-A!H16434 |
| RCEP A | 2027   | 2027           | 20           | RCEPT-A!I16434 |
| RCEP B | 2022   | 2022           | 20           | B!D16434       |
| RCEP B | 2023   | 2023           | 20           | B!E16434       |
| RCEP B | 2024   | 2024           | 20           | B!F16434       |
| RCEP B | 2025   | 2025           | 20           | B!G16434       |
| RCEP B | 2026   | 2026           | 20           | B!H16434       |
| RCEP B | 2027   | 2027           | 20           | B!I16434       |
| RCEP C | 2022   | 2022           | *            | C!D16434       |
| RCEP C | 2023   | 2023           | *            | C!E16434       |
| RCEP C | 2024   | 2024           | *            | C!F16434       |
| RCEP C | 2025   | 2025           | *            | C!G16434       |
| RCEP C | 2026   | 2026           | *            | C!H16434       |
| RCEP C | 2027   | 2027           | *            | C!I16434       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2022   | 2022 | *            | D!D16433  |
| RCEP D | 2023   | 2023 | *            | D!E16433  |
| RCEP D | 2024   | 2024 | *            | D!F16433  |
| RCEP D | 2025   | 2025 | *            | D!G16433  |
| RCEP D | 2026   | 2026 | *            | D!H16433  |
| RCEP D | 2027   | 2027 | *            | D!I16433  |
| RCEP E | 2022   | 2022 | *            | E!D16437  |
| RCEP E | 2023   | 2023 | *            | E!E16437  |
| RCEP E | 2024   | 2024 | *            | E!F16437  |
| RCEP E | 2025   | 2025 | *            | E!G16437  |
| RCEP E | 2026   | 2026 | *            | E!H16437  |
| RCEP E | 2027   | 2027 | *            | E!I16437  |
| RCEP F | 2022   | 2022 | 20           | F!D16434  |
| RCEP F | 2023   | 2023 | 20           | F!E16434  |
| RCEP F | 2024   | 2024 | 20           | F!F16434  |
| RCEP F | 2025   | 2025 | 20           | F!G16434  |
| RCEP F | 2026   | 2026 | 20           | F!H16434  |
| RCEP F | 2027   | 2027 | 20           | F!I16434  |
| VIFTA  | 2024   | 2024 | *            | VI!F15383 |
| VIFTA  | 2025   | 2025 | *            | VI!G15383 |
| VIFTA  | 2026   | 2026 | *            | VI!H15383 |
| VIFTA  | 2027   | 2027 | *            | VI!!15383 |

### 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 ATKTK 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 "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.                                       | Not verified – check required                     |
| 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.                                      | Not verified – check required                     |
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex F) 20%, 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. | Not verified – check required                     |
| HS-003  | YELLOW | Classification Review Required – similar lines exist | Subheading 8704.23 has 25 lines; 8704.23.61 is distinguished from its siblings by: Refrigerated lorries (trucks).                                                                                    | 8704.23.11 Refrigerated lorries (trucks); 8704.23.19 Other; 8704.23.21 Refrigerated lorries (trucks); 8704.23.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.23.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.23.24 Armoured cargo vehicles for transporting valuables | 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          |
| HS-005  | BLUE   | Chapter 98 equivalent exists                               | 8704.23.61 corresponds to Chapter 98 code 9836.30.10 (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).                                        | Not verified – check required          |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8704.23.61. 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 8704.23.61 was checked against BT2026 (cell BT2026!N17114), 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.