Vietnam Tariff Intelligence

HS 8704.23.81 detail

HS code	8704.23.81
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 45 t: / - - - - Other: / - - - - - Refrigerated lorries (trucks)
Unit	chiếc
Generated	09/11/2026 21:56:45
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/87042381/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17126
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17126
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17126
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 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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AKFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E16436
ATIGA	2022	2022	0	AT!E16365
ATIGA	2023	2023	0	AT!F16365
ATIGA	2024	2024	0	AT!G16365
ATIGA	2025	2025	0	AT!H16365
ATIGA	2026	2026	0	AT!I16365
ATIGA	2027	2027	0	AT!J16365
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16421
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16421
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16421

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16421
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16421
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16421
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16422
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16422
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16422
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16422
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16422
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16422
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F16423
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16382
AIFTA	30/12/2022	2022	*	AI!F16379
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16379
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16379
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16379
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16379
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16379
VKFTA	2022	2022	0	VK!E16419
VKFTA	2023	2023	0	VK!F16419
VKFTA	2024	2024	0	VK!G16419
VKFTA	2025	2025	0	VK!H16419
VKFTA	2026	2026	0	VK!I16419
VKFTA	2027	2027	0	VK!J16419
VCFTA	2022	2022	0	VC!D16481
VCFTA	2023	2023	0	VC!E16481
VCFTA	2024	2024	0	VC!F16481

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16481
VCFTA	2026	2026	0	VC!H16481
VCFTA	2027	2027	0	VC!I16481
VN-EAEU	2022	2022	0	EAV!D16455
VN-EAEU	2023	2023	0	EAV!E16455
VN-EAEU	2024	2024	0	EAV!F16455
VN-EAEU	2025	2025	0	EAV!G16455
VN-EAEU	2026	2026	0	EAV!H16455
VN-EAEU	2027	2027	0	EAV!I16455
AHKFTA	2022	2022	0	AKH!D16458
AHKFTA	2023	2023	0	AKH!E16458
AHKFTA	2024	2024	0	AKH!F16458
AHKFTA	2025	2025	0	AKH!G16458
AHKFTA	2026	2026	0	AKH!H16458
AHKFTA	2027	2027	0	AKH!I16458
EVFTA	2022	2022	0	EV-NK!D16476
EVFTA	2023	2023	0	EV-NK!E16476
EVFTA	2024	2024	0	EV-NK!F16476
EVFTA	2025	2025	0	EV-NK!G16476
EVFTA	2026	2026	0	EV-NK!H16476
EVFTA	2027	2027	0	EV-NK!I16476
UKVFTA	2022	2022	0	UKV!D16475
UKVFTA	2023	2023	0	UKV!E16475
UKVFTA	2024	2024	0	UKV!F16475
UKVFTA	2025	2025	0	UKV!G16475
UKVFTA	2026	2026	0	UKV!H16475

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16475
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D16460
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E16460
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F16460
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G16460
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H16460
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I16460
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J16460
RCEP A	2022	2022	0	RCEPT-A!D16446
RCEP A	2023	2023	0	RCEPT-A!E16446
RCEP A	2024	2024	0	RCEPT-A!F16446
RCEP A	2025	2025	0	RCEPT-A!G16446
RCEP A	2026	2026	0	RCEPT-A!H16446
RCEP A	2027	2027	0	RCEPT-A!I16446
RCEP B	2022	2022	0	B!D16446
RCEP B	2023	2023	0	B!E16446
RCEP B	2024	2024	0	B!F16446
RCEP B	2025	2025	0	B!G16446
RCEP B	2026	2026	0	B!H16446
RCEP B	2027	2027	0	B!I16446
RCEP C	2022	2022	0	C!D16446
RCEP C	2023	2023	0	C!E16446
RCEP C	2024	2024	0	C!F16446
RCEP C	2025	2025	0	C!G16446
RCEP C	2026	2026	0	C!H16446
RCEP C	2027	2027	0	C!I16446

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D16445
RCEP D	2023	2023	0	D!E16445
RCEP D	2024	2024	0	D!F16445
RCEP D	2025	2025	0	D!G16445
RCEP D	2026	2026	0	D!H16445
RCEP D	2027	2027	0	D!I16445
RCEP E	2022	2022	0	E!D16449
RCEP E	2023	2023	0	E!E16449
RCEP E	2024	2024	0	E!F16449
RCEP E	2025	2025	0	E!G16449
RCEP E	2026	2026	0	E!H16449
RCEP E	2027	2027	0	E!I16449
RCEP F	2022	2022	0	F!D16446
RCEP F	2023	2023	0	F!E16446
RCEP F	2024	2024	0	F!F16446
RCEP F	2025	2025	0	F!G16446
RCEP F	2026	2026	0	F!H16446
RCEP F	2027	2027	0	F!I16446
VIFTA	2024	2024	0	VI!F15395
VIFTA	2025	2025	0	VI!G15395
VIFTA	2026	2026	0	VI!H15395
VIFTA	2027	2027	0	VI!I15395

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-013	YELLOW	FTA rate not lower than MFN	AANZFTA 5%, AKFTA 50%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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; 8704.23.81 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

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8704.23.81. 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 0% for 8704.23.81 was checked against BT2026 (cell BT2026!N17126), 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.