HS 8704.32.21 detail

HS code	8704.32.21
Description	Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. not exceeding 6 t: / - - - - Other: / - - - - - Refrigerated lorries (trucks)
Unit	chiếc
Generated	11/11/2026 21:14:32
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/87043221/

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!K17154
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17154
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17154
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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
CPTPP	5; M: 6,6	5% · M: 6.6%	Consolidated BT2026	(VI)	CPTPP	115/2022/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
VKFTA	15	15%	Consolidated BT2026	2026	VK	125/2022/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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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 (*)
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)		50	AC!E16464
ATIGA	2022	2022	0	AT!E16393
ATIGA	2023	2023	0	AT!F16393
ATIGA	2024	2024	0	AT!G16393
ATIGA	2025	2025	0	AT!H16393
ATIGA	2026	2026	0	AT!I16393
ATIGA	2027	2027	0	AT!J16393
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16449
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16449

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16449
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16449
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16449
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16449
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16450
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16450
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16450
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16450
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16450
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16450
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16451
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16410
AIFTA	30/12/2022	2022	*	AI!F16407
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16407
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16407
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16407
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16407
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16407
VKFTA	2022	2022	15	VK!E16447
VKFTA	2023	2023	15	VK!F16447
VKFTA	2024	2024	15	VK!G16447
VKFTA	2025	2025	15	VK!H16447
VKFTA	2026	2026	15	VK!I16447
VKFTA	2027	2027	15	VK!J16447
VCFTA	2022	2022	*	VC!D16509
VCFTA	2023	2023	*	VC!E16509

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F16509
VCFTA	2025	2025	*	VC!G16509
VCFTA	2026	2026	*	VC!H16509
VCFTA	2027	2027	*	VC!I16509
VN-EAEU	2022	2022	*	EAV!D16483
VN-EAEU	2023	2023	*	EAV!E16483
VN-EAEU	2024	2024	*	EAV!F16483
VN-EAEU	2025	2025	*	EAV!G16483
VN-EAEU	2026	2026	*	EAV!H16483
VN-EAEU	2027	2027	*	EAV!I16483
AHKFTA	2022	2022	*	AKH!D16486
AHKFTA	2023	2023	*	AKH!E16486
AHKFTA	2024	2024	*	AKH!F16486
AHKFTA	2025	2025	*	AKH!G16486
AHKFTA	2026	2026	*	AKH!H16486
AHKFTA	2027	2027	*	AKH!I16486
EVFTA	2022	2022	10,9	EV-NK!D16504
EVFTA	2023	2023	9,5	EV-NK!E16504
EVFTA	2024	2024	8,1	EV-NK!F16504
EVFTA	2025	2025	6,8	EV-NK!G16504
EVFTA	2026	2026	5,4	EV-NK!H16504
EVFTA	2027	2027	4	EV-NK!I16504
UKVFTA	2022	2022	10,9	UKV!D16503
UKVFTA	2023	2023	9,5	UKV!E16503
UKVFTA	2024	2024	8,1	UKV!F16503
UKVFTA	2025	2025	6,8	UKV!G16503

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	5,4	UKV!H16503
UKVFTA	2027	2027	4	UKV!I16503
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D16488
CPTPP	(II)	2022 (DERIVED)	11,6	CPTPP!E16488
CPTPP	(III)	2023 (DERIVED)	10	CPTPP!F16488
CPTPP	(IV)	2024 (DERIVED)	8,3	CPTPP!G16488
CPTPP	(V)	2025 (DERIVED)	6,6	CPTPP!H16488
CPTPP	(VI)	2026 (DERIVED)	5	CPTPP!I16488
CPTPP	(VII)	2027 (DERIVED)	3,3	CPTPP!J16488
RCEP A	2022	2022	15	RCEPT-A!D16474
RCEP A	2023	2023	15	RCEPT-A!E16474
RCEP A	2024	2024	15	RCEPT-A!F16474
RCEP A	2025	2025	15	RCEPT-A!G16474
RCEP A	2026	2026	15	RCEPT-A!H16474
RCEP A	2027	2027	15	RCEPT-A!I16474
RCEP B	2022	2022	15	B!D16474
RCEP B	2023	2023	15	B!E16474
RCEP B	2024	2024	15	B!F16474
RCEP B	2025	2025	15	B!G16474
RCEP B	2026	2026	15	B!H16474
RCEP B	2027	2027	15	B!I16474
RCEP C	2022	2022	*	C!D16474
RCEP C	2023	2023	*	C!E16474
RCEP C	2024	2024	*	C!F16474
RCEP C	2025	2025	*	C!G16474
RCEP C	2026	2026	*	C!H16474

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I16474
RCEP D	2022	2022	*	D!D16473
RCEP D	2023	2023	*	D!E16473
RCEP D	2024	2024	*	D!F16473
RCEP D	2025	2025	*	D!G16473
RCEP D	2026	2026	*	D!H16473
RCEP D	2027	2027	*	D!I16473
RCEP E	2022	2022	*	E!D16477
RCEP E	2023	2023	*	E!E16477
RCEP E	2024	2024	*	E!F16477
RCEP E	2025	2025	*	E!G16477
RCEP E	2026	2026	*	E!H16477
RCEP E	2027	2027	*	E!I16477
RCEP F	2022	2022	15	F!D16474
RCEP F	2023	2023	15	F!E16474
RCEP F	2024	2024	15	F!F16474
RCEP F	2025	2025	15	F!G16474
RCEP F	2026	2026	15	F!H16474
RCEP F	2027	2027	15	F!I16474
VIFTA	2024	2024	*	VI!F15423
VIFTA	2025	2025	*	VI!G15423
VIFTA	2026	2026	*	VI!H15423
VIFTA	2027	2027	*	VI!I15423

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 8704.32 has 43 lines; 8704.32.21 is distinguished from its siblings by: Refrigerated lorries (trucks).	8704.32.11 Refrigerated lorries (trucks); 8704.32.19 Other; 8704.32.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.32.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.32.24 Armoured cargo vehicles for transporting valuables; 8704.32.25 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 8704.32.21. 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 8704.32.21 was checked against BT2026 (cell BT2026!N17154), 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.