Vietnam Tariff Intelligence

HS 8704.32.44 detail

HS code	8704.32.44
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. exceeding 6 t but not exceeding 20 t: / - - - - Other: / - - - - - Armoured cargo vehicles for transporting valuables
Unit	chiếc
Generated	11/11/2026 15:44:03
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/87043244/

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!K17168
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17168
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17168
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/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
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
CPTPP	7,5; M: 10	7.5% · M: 10%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	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
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)		0	AC!E16478
ATIGA	2022	2022	0	AT!E16407
ATIGA	2023	2023	0	AT!F16407
ATIGA	2024	2024	0	AT!G16407
ATIGA	2025	2025	0	AT!H16407
ATIGA	2026	2026	0	AT!I16407
ATIGA	2027	2027	0	AT!J16407
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16463
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16463
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16463

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16463
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16463
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16463
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16464
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16464
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16464
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16464
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16464
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16464
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16465
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16424
AIFTA	30/12/2022	2022	*	AI!F16421
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16421
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16421
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16421
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16421
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16421
VKFTA	2022	2022	15	VK!E16461
VKFTA	2023	2023	15	VK!F16461
VKFTA	2024	2024	15	VK!G16461
VKFTA	2025	2025	15	VK!H16461
VKFTA	2026	2026	15	VK!I16461
VKFTA	2027	2027	15	VK!J16461
VCFTA	2022	2022	*	VC!D16523
VCFTA	2023	2023	*	VC!E16523
VCFTA	2024	2024	*	VC!F16523

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G16523
VCFTA	2026	2026	*	VC!H16523
VCFTA	2027	2027	*	VC!I16523
VN-EAEU	2022	2022	*	EAV!D16497
VN-EAEU	2023	2023	*	EAV!E16497
VN-EAEU	2024	2024	*	EAV!F16497
VN-EAEU	2025	2025	*	EAV!G16497
VN-EAEU	2026	2026	*	EAV!H16497
VN-EAEU	2027	2027	*	EAV!I16497
AHKFTA	2022	2022	*	AKH!D16500
AHKFTA	2023	2023	*	AKH!E16500
AHKFTA	2024	2024	*	AKH!F16500
AHKFTA	2025	2025	*	AKH!G16500
AHKFTA	2026	2026	*	AKH!H16500
AHKFTA	2027	2027	*	AKH!I16500
EVFTA	2022	2022	10,9	EV-NK!D16518
EVFTA	2023	2023	9,5	EV-NK!E16518
EVFTA	2024	2024	8,1	EV-NK!F16518
EVFTA	2025	2025	6,8	EV-NK!G16518
EVFTA	2026	2026	5,4	EV-NK!H16518
EVFTA	2027	2027	4	EV-NK!I16518
UKVFTA	2022	2022	10,9	UKV!D16517
UKVFTA	2023	2023	9,5	UKV!E16517
UKVFTA	2024	2024	8,1	UKV!F16517
UKVFTA	2025	2025	6,8	UKV!G16517
UKVFTA	2026	2026	5,4	UKV!H16517

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	4	UKV!I16517
CPTPP	(I)	2021 (DERIVED)	20	CPTPP!D16502
CPTPP	(II)	2022 (DERIVED)	17,5	CPTPP!E16502
CPTPP	(III)	2023 (DERIVED)	15	CPTPP!F16502
CPTPP	(IV)	2024 (DERIVED)	12,5	CPTPP!G16502
CPTPP	(V)	2025 (DERIVED)	10	CPTPP!H16502
CPTPP	(VI)	2026 (DERIVED)	7,5	CPTPP!I16502
CPTPP	(VII)	2027 (DERIVED)	5	CPTPP!J16502
RCEP A	2022	2022	10	RCEPT-A!D16488
RCEP A	2023	2023	10	RCEPT-A!E16488
RCEP A	2024	2024	10	RCEPT-A!F16488
RCEP A	2025	2025	10	RCEPT-A!G16488
RCEP A	2026	2026	10	RCEPT-A!H16488
RCEP A	2027	2027	10	RCEPT-A!I16488
RCEP B	2022	2022	10	B!D16488
RCEP B	2023	2023	10	B!E16488
RCEP B	2024	2024	10	B!F16488
RCEP B	2025	2025	10	B!G16488
RCEP B	2026	2026	10	B!H16488
RCEP B	2027	2027	10	B!I16488
RCEP C	2022	2022	*	C!D16488
RCEP C	2023	2023	*	C!E16488
RCEP C	2024	2024	*	C!F16488
RCEP C	2025	2025	*	C!G16488
RCEP C	2026	2026	*	C!H16488
RCEP C	2027	2027	*	C!I16488

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	*	D!D16487
RCEP D	2023	2023	*	D!E16487
RCEP D	2024	2024	*	D!F16487
RCEP D	2025	2025	*	D!G16487
RCEP D	2026	2026	*	D!H16487
RCEP D	2027	2027	*	D!I16487
RCEP E	2022	2022	*	E!D16491
RCEP E	2023	2023	*	E!E16491
RCEP E	2024	2024	*	E!F16491
RCEP E	2025	2025	*	E!G16491
RCEP E	2026	2026	*	E!H16491
RCEP E	2027	2027	*	E!I16491
RCEP F	2022	2022	10	F!D16488
RCEP F	2023	2023	10	F!E16488
RCEP F	2024	2024	10	F!F16488
RCEP F	2025	2025	10	F!G16488
RCEP F	2026	2026	10	F!H16488
RCEP F	2027	2027	10	F!I16488
VIFTA	2024	2024	*	VI!F15437
VIFTA	2025	2025	*	VI!G15437
VIFTA	2026	2026	*	VI!H15437
VIFTA	2027	2027	*	VI!I15437

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 "7,5; M: 10" has a general 7.5% and an "M:" 10% 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 "7,5; M: 10", the FTA schedule for period (VI) shows "7,5".		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	RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex F) 10%, VKFTA 15%: 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 8704.32 has 43 lines; 8704.32.44 is distinguished from its siblings by: Armoured cargo vehicles for transporting valuables.	8704.32.11 Refrigerated lorries (trucks); 8704.32.19 Other; 8704.32.21 Refrigerated lorries (trucks); 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	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 8704.32.44. 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 8704.32.44 was checked against BT2026 (cell BT2026!N17168), 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.