Vietnam Tariff Intelligence

HS 8704.32.49 detail

HS code	8704.32.49
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: / - - - - - Other
Unit	chiếc
Generated	05/11/2026 23:07:55
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/87043249/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	67.5	67.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17171
Preferential (MFN)	45	45%	26/2023/NĐ-CP	2023-07-15	BT2026!N17171
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17171
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-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
CPTPP	7,5; M: 10	7.5% · M: 10%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	30	30%	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
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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
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 (*)
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!E16481
ATIGA	2022	2022	0	AT!E16410
ATIGA	2023	2023	0	AT!F16410
ATIGA	2024	2024	0	AT!G16410
ATIGA	2025	2025	0	AT!H16410
ATIGA	2026	2026	0	AT!I16410
ATIGA	2027	2027	0	AT!J16410
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16466
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16466
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16466

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16466
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16466
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16466
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16467
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16467
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16467
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16467
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16467
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16467
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16468
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16427
AIFTA	30/12/2022	2022	*	AI!F16424
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16424
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16424
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16424
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16424
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16424
VKFTA	2022	2022	30	VK!E16464
VKFTA	2023	2023	30	VK!F16464
VKFTA	2024	2024	30	VK!G16464
VKFTA	2025	2025	30	VK!H16464
VKFTA	2026	2026	30	VK!I16464
VKFTA	2027	2027	30	VK!J16464
VCFTA	2022	2022	*	VC!D16526
VCFTA	2023	2023	*	VC!E16526
VCFTA	2024	2024	*	VC!F16526

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G16526
VCFTA	2026	2026	*	VC!H16526
VCFTA	2027	2027	*	VC!I16526
VN-EAEU	2022	2022	8,2	EAV!D16500
VN-EAEU	2023	2023	5,5	EAV!E16500
VN-EAEU	2024	2024	2,7	EAV!F16500
VN-EAEU	2025	2025	0	EAV!G16500
VN-EAEU	2026	2026	0	EAV!H16500
VN-EAEU	2027	2027	0	EAV!I16500
AHKFTA	2022	2022	*	AKH!D16503
AHKFTA	2023	2023	*	AKH!E16503
AHKFTA	2024	2024	*	AKH!F16503
AHKFTA	2025	2025	*	AKH!G16503
AHKFTA	2026	2026	*	AKH!H16503
AHKFTA	2027	2027	*	AKH!I16503
EVFTA	2022	2022	21,8	EV-NK!D16521
EVFTA	2023	2023	19	EV-NK!E16521
EVFTA	2024	2024	16,3	EV-NK!F16521
EVFTA	2025	2025	13,6	EV-NK!G16521
EVFTA	2026	2026	10,9	EV-NK!H16521
EVFTA	2027	2027	8,1	EV-NK!I16521
UKVFTA	2022	2022	21,8	UKV!D16520
UKVFTA	2023	2023	19	UKV!E16520
UKVFTA	2024	2024	16,3	UKV!F16520
UKVFTA	2025	2025	13,6	UKV!G16520
UKVFTA	2026	2026	10,9	UKV!H16520

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	8,1	UKV!I16520
CPTPP	(I)	2021 (DERIVED)	20	CPTPP!D16505
CPTPP	(II)	2022 (DERIVED)	17,5	CPTPP!E16505
CPTPP	(III)	2023 (DERIVED)	15	CPTPP!F16505
CPTPP	(IV)	2024 (DERIVED)	12,5	CPTPP!G16505
CPTPP	(V)	2025 (DERIVED)	10	CPTPP!H16505
CPTPP	(VI)	2026 (DERIVED)	7,5	CPTPP!I16505
CPTPP	(VII)	2027 (DERIVED)	5	CPTPP!J16505
RCEP A	2022	2022	30	RCEPT-A!D16491
RCEP A	2023	2023	30	RCEPT-A!E16491
RCEP A	2024	2024	30	RCEPT-A!F16491
RCEP A	2025	2025	30	RCEPT-A!G16491
RCEP A	2026	2026	30	RCEPT-A!H16491
RCEP A	2027	2027	30	RCEPT-A!I16491
RCEP B	2022	2022	30	B!D16491
RCEP B	2023	2023	30	B!E16491
RCEP B	2024	2024	30	B!F16491
RCEP B	2025	2025	30	B!G16491
RCEP B	2026	2026	30	B!H16491
RCEP B	2027	2027	30	B!I16491
RCEP C	2022	2022	*	C!D16491
RCEP C	2023	2023	*	C!E16491
RCEP C	2024	2024	*	C!F16491
RCEP C	2025	2025	*	C!G16491
RCEP C	2026	2026	*	C!H16491
RCEP C	2027	2027	*	C!I16491

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	*	D!D16490
RCEP D	2023	2023	*	D!E16490
RCEP D	2024	2024	*	D!F16490
RCEP D	2025	2025	*	D!G16490
RCEP D	2026	2026	*	D!H16490
RCEP D	2027	2027	*	D!I16490
RCEP E	2022	2022	*	E!D16494
RCEP E	2023	2023	*	E!E16494
RCEP E	2024	2024	*	E!F16494
RCEP E	2025	2025	*	E!G16494
RCEP E	2026	2026	*	E!H16494
RCEP E	2027	2027	*	E!I16494
RCEP F	2022	2022	30	F!D16491
RCEP F	2023	2023	30	F!E16491
RCEP F	2024	2024	30	F!F16491
RCEP F	2025	2025	30	F!G16491
RCEP F	2026	2026	30	F!H16491
RCEP F	2027	2027	30	F!I16491
VIFTA	2024	2024	*	VI!F15440
VIFTA	2025	2025	*	VI!G15440
VIFTA	2026	2026	*	VI!H15440
VIFTA	2027	2027	*	VI!I15440

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8704.32 has 43 lines; 8704.32.49 is distinguished from its siblings by: Other.	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

HS-005	BLUE	Chapter 98 equivalent exists	8704.32.49 corresponds to Chapter 98 code 9832.90.00 (specific MFN: 15%). Applies only if Chapter 98 conditions are met.	- Loại có động cơ đốt trong kiểu piston đốt cháy bằng tia lửa điện	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 8704.32.49. 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 45% for 8704.32.49 was checked against BT2026 (cell BT2026!N17171), 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.