Vietnam Tariff Intelligence

HS 8704.32.61 detail

HS code	8704.32.61
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 20 t but not exceeding 24 t: / - - - - Other: / - - - - - Refrigerated lorries (trucks)
Unit	chiếc
Generated	07/11/2026 13:22:22
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/87043261/

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!K17177
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17177
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17177
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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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 C)	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
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 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)		5	AC!E16487
ATIGA	2022	2022	0	AT!E16416
ATIGA	2023	2023	0	AT!F16416
ATIGA	2024	2024	0	AT!G16416
ATIGA	2025	2025	0	AT!H16416
ATIGA	2026	2026	0	AT!I16416
ATIGA	2027	2027	0	AT!J16416
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16472
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16472

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16472
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16472
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16472
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16472
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16473
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16473
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16473
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16473
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16473
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16473
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16474
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16433
AIFTA	30/12/2022	2022	*	AI!F16430
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16430
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16430
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16430
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16430
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16430
VKFTA	2022	2022	15	VK!E16470
VKFTA	2023	2023	15	VK!F16470
VKFTA	2024	2024	15	VK!G16470
VKFTA	2025	2025	15	VK!H16470
VKFTA	2026	2026	15	VK!I16470
VKFTA	2027	2027	15	VK!J16470
VCFTA	2022	2022	*	VC!D16532
VCFTA	2023	2023	*	VC!E16532

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F16532
VCFTA	2025	2025	*	VC!G16532
VCFTA	2026	2026	*	VC!H16532
VCFTA	2027	2027	*	VC!I16532
VN-EAEU	2022	2022	*	EAV!D16506
VN-EAEU	2023	2023	*	EAV!E16506
VN-EAEU	2024	2024	*	EAV!F16506
VN-EAEU	2025	2025	*	EAV!G16506
VN-EAEU	2026	2026	*	EAV!H16506
VN-EAEU	2027	2027	*	EAV!I16506
AHKFTA	2022	2022	*	AKH!D16509
AHKFTA	2023	2023	*	AKH!E16509
AHKFTA	2024	2024	*	AKH!F16509
AHKFTA	2025	2025	*	AKH!G16509
AHKFTA	2026	2026	*	AKH!H16509
AHKFTA	2027	2027	*	AKH!I16509
EVFTA	2022	2022	10,9	EV-NK!D16527
EVFTA	2023	2023	9,5	EV-NK!E16527
EVFTA	2024	2024	8,1	EV-NK!F16527
EVFTA	2025	2025	6,8	EV-NK!G16527
EVFTA	2026	2026	5,4	EV-NK!H16527
EVFTA	2027	2027	4	EV-NK!I16527
UKVFTA	2022	2022	10,9	UKV!D16526
UKVFTA	2023	2023	9,5	UKV!E16526
UKVFTA	2024	2024	8,1	UKV!F16526
UKVFTA	2025	2025	6,8	UKV!G16526

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	5,4	UKV!H16526
UKVFTA	2027	2027	4	UKV!I16526
CPTPP	(I)	2021 (DERIVED)	10	CPTPP!D16511
CPTPP	(II)	2022 (DERIVED)	8,7	CPTPP!E16511
CPTPP	(III)	2023 (DERIVED)	7,5	CPTPP!F16511
CPTPP	(IV)	2024 (DERIVED)	6,2	CPTPP!G16511
CPTPP	(V)	2025 (DERIVED)	5	CPTPP!H16511
CPTPP	(VI)	2026 (DERIVED)	3,7	CPTPP!I16511
CPTPP	(VII)	2027 (DERIVED)	2,5	CPTPP!J16511
RCEP A	2022	2022	15	RCEPT-A!D16497
RCEP A	2023	2023	15	RCEPT-A!E16497
RCEP A	2024	2024	15	RCEPT-A!F16497
RCEP A	2025	2025	15	RCEPT-A!G16497
RCEP A	2026	2026	15	RCEPT-A!H16497
RCEP A	2027	2027	15	RCEPT-A!I16497
RCEP B	2022	2022	15	B!D16497
RCEP B	2023	2023	15	B!E16497
RCEP B	2024	2024	15	B!F16497
RCEP B	2025	2025	15	B!G16497
RCEP B	2026	2026	15	B!H16497
RCEP B	2027	2027	15	B!I16497
RCEP C	2022	2022	15	C!D16497
RCEP C	2023	2023	15	C!E16497
RCEP C	2024	2024	15	C!F16497
RCEP C	2025	2025	15	C!G16497
RCEP C	2026	2026	15	C!H16497

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	15	C!I16497
RCEP D	2022	2022	*	D!D16496
RCEP D	2023	2023	*	D!E16496
RCEP D	2024	2024	*	D!F16496
RCEP D	2025	2025	*	D!G16496
RCEP D	2026	2026	*	D!H16496
RCEP D	2027	2027	*	D!I16496
RCEP E	2022	2022	*	E!D16500
RCEP E	2023	2023	*	E!E16500
RCEP E	2024	2024	*	E!F16500
RCEP E	2025	2025	*	E!G16500
RCEP E	2026	2026	*	E!H16500
RCEP E	2027	2027	*	E!I16500
RCEP F	2022	2022	15	F!D16497
RCEP F	2023	2023	15	F!E16497
RCEP F	2024	2024	15	F!F16497
RCEP F	2025	2025	15	F!G16497
RCEP F	2026	2026	15	F!H16497
RCEP F	2027	2027	15	F!I16497
VIFTA	2024	2024	*	VI!F15446
VIFTA	2025	2025	*	VI!G15446
VIFTA	2026	2026	*	VI!H15446
VIFTA	2027	2027	*	VI!I15446

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 "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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8704.32 has 43 lines; 8704.32.61 is distinguished from its siblings by: Refrigerated lorries (trucks).	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	8704.32.61 corresponds to Chapter 98 code 9836.40.10 (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 8704.32.61. 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 8704.32.61 was checked against BT2026 (cell BT2026!N17177), 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.