Vietnam Tariff Intelligence

# HS 8704.52.31 detail

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|---|---|
| **HS code** | 8704.52.31 |
| **Description** | Motor vehicles for the transport of goods / - Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 6 t but not exceeding 20 t: / - - - - Completely Knocked Down: / - - - - - Refrigerated lorries (trucks) |
| **Unit** | chiếc |
| **Generated** | 08/11/2026 01:09:15 |
| **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/87045231/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 150% thuế MFN | 150% of MFN | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17306 |
| Preferential (MFN) | Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98 | Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98 | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17306 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17306 |
| 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 |
|---|---|---|---|---|---|---|---|
| VN-LAO | 0 | 0% | Consolidated BT2026 | | S | 206/2025/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 | * | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Not eligible (*) |
| ACFTA | * | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Not eligible (*) |
| 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 (*) |
| AKFTA | * | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Not eligible (*) |
| ATIGA | * | * not eligible | Consolidated BT2026 | 2026 | D | 126/2022/NĐ-CP | Not eligible (*) |
| CPTPP | * | * not eligible | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Not eligible (*) |
| EVFTA | * | * not eligible | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex A) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex B) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex C) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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 (*) |
| RCEP (Annex F) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| UKVFTA | * | * not eligible | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/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 (*) |
| VKFTA | * | * not eligible | Consolidated BT2026 | 2026 | VK | 125/2022/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) | | * | AC!E16616 |
| ATIGA | 2022 | 2022 | * | AT!E16545 |
| ATIGA | 2023 | 2023 | * | AT!F16545 |
| ATIGA | 2024 | 2024 | * | AT!G16545 |
| ATIGA | 2025 | 2025 | * | AT!H16545 |
| ATIGA | 2026 | 2026 | * | AT!I16545 |
| ATIGA | 2027 | 2027 | * | AT!J16545 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E16601 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F16601 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G16601 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H16601 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I16601 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J16601 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E16602 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F16602 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G16602 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H16602 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I16602 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J16602 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F16603 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AANZ!H16562 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16559 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16559 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16559 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16559 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16559 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16559 |
| VKFTA | 2022 | 2022 | * | VK!E16601 |
| VKFTA | 2023 | 2023 | * | VK!F16601 |
| VKFTA | 2024 | 2024 | * | VK!G16601 |
| VKFTA | 2025 | 2025 | * | VK!H16601 |
| VKFTA | 2026 | 2026 | * | VK!I16601 |
| VKFTA | 2027 | 2027 | * | VK!J16601 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2022 | 2022 | * | VC!D16661 |
| VCFTA | 2023 | 2023 | * | VC!E16661 |
| VCFTA | 2024 | 2024 | * | VC!F16661 |
| VCFTA | 2025 | 2025 | * | VC!G16661 |
| VCFTA | 2026 | 2026 | * | VC!H16661 |
| VCFTA | 2027 | 2027 | * | VC!I16661 |
| VN-EAEU | 2022 | 2022 | * | EAV!D16637 |
| VN-EAEU | 2023 | 2023 | * | EAV!E16637 |
| VN-EAEU | 2024 | 2024 | * | EAV!F16637 |
| VN-EAEU | 2025 | 2025 | * | EAV!G16637 |
| VN-EAEU | 2026 | 2026 | * | EAV!H16637 |
| VN-EAEU | 2027 | 2027 | * | EAV!I16637 |
| AHKFTA | 2022 | 2022 | * | AKH!D16638 |
| AHKFTA | 2023 | 2023 | * | AKH!E16638 |
| AHKFTA | 2024 | 2024 | * | AKH!F16638 |
| AHKFTA | 2025 | 2025 | * | AKH!G16638 |
| AHKFTA | 2026 | 2026 | * | AKH!H16638 |
| AHKFTA | 2027 | 2027 | * | AKH!I16638 |
| EVFTA | 2022 | 2022 | * | EV-NK!D16658 |
| EVFTA | 2023 | 2023 | * | EV-NK!E16658 |
| EVFTA | 2024 | 2024 | * | EV-NK!F16658 |
| EVFTA | 2025 | 2025 | * | EV-NK!G16658 |
| EVFTA | 2026 | 2026 | * | EV-NK!H16658 |
| EVFTA | 2027 | 2027 | * | EV-NK!I16658 |
| UKVFTA | 2022 | 2022 | * | UKV!D16657 |
| UKVFTA | 2023 | 2023 | * | UKV!E16657 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2024 | 2024 | * | UKV!F16657 |
| UKVFTA | 2025 | 2025 | * | UKV!G16657 |
| UKVFTA | 2026 | 2026 | * | UKV!H16657 |
| UKVFTA | 2027 | 2027 | * | UKV!I16657 |
| CPTPP | (I) | 2021 (DERIVED) | * | CPTPP!D16640 |
| CPTPP | (II) | 2022 (DERIVED) | * | CPTPP!E16640 |
| CPTPP | (III) | 2023 (DERIVED) | * | CPTPP!F16640 |
| CPTPP | (IV) | 2024 (DERIVED) | * | CPTPP!G16640 |
| CPTPP | (V) | 2025 (DERIVED) | * | CPTPP!H16640 |
| CPTPP | (VI) | 2026 (DERIVED) | * | CPTPP!I16640 |
| CPTPP | (VII) | 2027 (DERIVED) | * | CPTPP!J16640 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D16628 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E16628 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F16628 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G16628 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H16628 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I16628 |
| RCEP B | 2022 | 2022 | * | B!D16628 |
| RCEP B | 2023 | 2023 | * | B!E16628 |
| RCEP B | 2024 | 2024 | * | B!F16628 |
| RCEP B | 2025 | 2025 | * | B!G16628 |
| RCEP B | 2026 | 2026 | * | B!H16628 |
| RCEP B | 2027 | 2027 | * | B!I16628 |
| RCEP C | 2022 | 2022 | * | C!D16626 |
| RCEP C | 2023 | 2023 | * | C!E16626 |
| RCEP C | 2024 | 2024 | * | C!F16626 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2025 | 2025 | * | C!G16626 |
| RCEP C | 2026 | 2026 | * | C!H16626 |
| RCEP C | 2027 | 2027 | * | C!I16626 |
| RCEP D | 2022 | 2022 | * | D!D16625 |
| RCEP D | 2023 | 2023 | * | D!E16625 |
| RCEP D | 2024 | 2024 | * | D!F16625 |
| RCEP D | 2025 | 2025 | * | D!G16625 |
| RCEP D | 2026 | 2026 | * | D!H16625 |
| RCEP D | 2027 | 2027 | * | D!I16625 |
| RCEP E | 2022 | 2022 | * | E!D16629 |
| RCEP E | 2023 | 2023 | * | E!E16629 |
| RCEP E | 2024 | 2024 | * | E!F16629 |
| RCEP E | 2025 | 2025 | * | E!G16629 |
| RCEP E | 2026 | 2026 | * | E!H16629 |
| RCEP E | 2027 | 2027 | * | E!I16629 |
| RCEP F | 2022 | 2022 | * | F!D16628 |
| RCEP F | 2023 | 2023 | * | F!E16628 |
| RCEP F | 2024 | 2024 | * | F!F16628 |
| RCEP F | 2025 | 2025 | * | F!G16628 |
| RCEP F | 2026 | 2026 | * | F!H16628 |
| RCEP F | 2027 | 2027 | * | F!I16628 |
| VIFTA | 2024 | 2024 | * | VI!F15575 |
| VIFTA | 2025 | 2025 | * | VI!G15575 |
| VIFTA | 2026 | 2026 | * | VI!H15575 |
| VIFTA | 2027 | 2027 | * | VI!I15575 |

## 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 |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8704.52 has 39 lines; 8704.52.31 is distinguished from its siblings by: Refrigerated lorries (trucks). | 8704.52.11 Refrigerated lorries (trucks); 8704.52.19 Other; 8704.52.21 Refrigerated lorries (trucks); 8704.52.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.52.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.52.24 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 |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 8704.52.31 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8704.52.31 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | 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 |

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8704.52.31. 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 Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98 for 8704.52.31 was checked against BT2026 (cell BT2026!N17306), 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.