Vietnam Tariff Intelligence

HS 8704.60.21 detail

HS code	8704.60.21
Description	Motor vehicles for the transport of goods / - Other, with only electric motor for propulsion: / - - Other, g.v.w. not exceeding 5 t: / - - - Pick-up trucks
Unit	chiếc
Generated	11/11/2026 17:10:40
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/87046021/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	105	105%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17353
Preferential (MFN)	70	70%	26/2023/NĐ-CP	2023-07-15	BT2026!N17353
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17353
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
EVFTA	24,7	24.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	24,7	24.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	28; M: 35	28% · M: 35%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
ACFTA	45 (-BN, ID, MY, MM, PH)	45% (except BN, ID, MY, MM, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AANZFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	68	68%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	68	68%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	68	68%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	68	68%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	68	68%	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)		45	AC!E16663
ATIGA	2022	2022	0	AT!E16592
ATIGA	2023	2023	0	AT!F16592
ATIGA	2024	2024	0	AT!G16592
ATIGA	2025	2025	0	AT!H16592
ATIGA	2026	2026	0	AT!I16592
ATIGA	2027	2027	0	AT!J16592
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16648
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16648
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16648

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16648
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16648
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16648
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16649
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16649
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16649
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16649
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16649
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16649
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16650
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AANZ!H16609
AIFTA	30/12/2022	2022	*	AI!F16606
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16606
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16606
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16606
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16606
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16606
VKFTA	2022	2022	68	VK!E16648
VKFTA	2023	2023	68	VK!F16648
VKFTA	2024	2024	68	VK!G16648
VKFTA	2025	2025	68	VK!H16648
VKFTA	2026	2026	68	VK!I16648
VKFTA	2027	2027	68	VK!J16648
VCFTA	2022	2022	*	VC!D16708
VCFTA	2023	2023	*	VC!E16708
VCFTA	2024	2024	*	VC!F16708

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G16708
VCFTA	2026	2026	*	VC!H16708
VCFTA	2027	2027	*	VC!I16708
VN-EAEU	2022	2022	*	EAV!D16684
VN-EAEU	2023	2023	*	EAV!E16684
VN-EAEU	2024	2024	*	EAV!F16684
VN-EAEU	2025	2025	*	EAV!G16684
VN-EAEU	2026	2026	*	EAV!H16684
VN-EAEU	2027	2027	*	EAV!I16684
AHKFTA	2022	2022	*	AKH!D16685
AHKFTA	2023	2023	*	AKH!E16685
AHKFTA	2024	2024	*	AKH!F16685
AHKFTA	2025	2025	*	AKH!G16685
AHKFTA	2026	2026	*	AKH!H16685
AHKFTA	2027	2027	*	AKH!I16685
EVFTA	2022	2022	49,4	EV-NK!D16705
EVFTA	2023	2023	43,2	EV-NK!E16705
EVFTA	2024	2024	37	EV-NK!F16705
EVFTA	2025	2025	30,9	EV-NK!G16705
EVFTA	2026	2026	24,7	EV-NK!H16705
EVFTA	2027	2027	18,5	EV-NK!I16705
UKVFTA	2022	2022	49,4	UKV!D16704
UKVFTA	2023	2023	43,2	UKV!E16704
UKVFTA	2024	2024	37	UKV!F16704
UKVFTA	2025	2025	30,9	UKV!G16704
UKVFTA	2026	2026	24,7	UKV!H16704

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	18,5	UKV!I16704
CPTPP	(I)	2021 (DERIVED)	63	CPTPP!D16687
CPTPP	(II)	2022 (DERIVED)	56	CPTPP!E16687
CPTPP	(III)	2023 (DERIVED)	49	CPTPP!F16687
CPTPP	(IV)	2024 (DERIVED)	42	CPTPP!G16687
CPTPP	(V)	2025 (DERIVED)	35	CPTPP!H16687
CPTPP	(VI)	2026 (DERIVED)	28	CPTPP!I16687
CPTPP	(VII)	2027 (DERIVED)	21	CPTPP!J16687
RCEP A	2022	2022	68	RCEPT-A!D16675
RCEP A	2023	2023	68	RCEPT-A!E16675
RCEP A	2024	2024	68	RCEPT-A!F16675
RCEP A	2025	2025	68	RCEPT-A!G16675
RCEP A	2026	2026	68	RCEPT-A!H16675
RCEP A	2027	2027	68	RCEPT-A!I16675
RCEP B	2022	2022	68	B!D16675
RCEP B	2023	2023	68	B!E16675
RCEP B	2024	2024	68	B!F16675
RCEP B	2025	2025	68	B!G16675
RCEP B	2026	2026	68	B!H16675
RCEP B	2027	2027	68	B!I16675
RCEP C	2022	2022	68	C!D16673
RCEP C	2023	2023	68	C!E16673
RCEP C	2024	2024	68	C!F16673
RCEP C	2025	2025	68	C!G16673
RCEP C	2026	2026	68	C!H16673
RCEP C	2027	2027	68	C!I16673

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	*	D!D16672
RCEP D	2023	2023	*	D!E16672
RCEP D	2024	2024	*	D!F16672
RCEP D	2025	2025	*	D!G16672
RCEP D	2026	2026	*	D!H16672
RCEP D	2027	2027	*	D!I16672
RCEP E	2022	2022	*	E!D16676
RCEP E	2023	2023	*	E!E16676
RCEP E	2024	2024	*	E!F16676
RCEP E	2025	2025	*	E!G16676
RCEP E	2026	2026	*	E!H16676
RCEP E	2027	2027	*	E!I16676
RCEP F	2022	2022	68	F!D16675
RCEP F	2023	2023	68	F!E16675
RCEP F	2024	2024	68	F!F16675
RCEP F	2025	2025	68	F!G16675
RCEP F	2026	2026	68	F!H16675
RCEP F	2027	2027	68	F!I16675
VIFTA	2024	2024	*	VI!F15622
VIFTA	2025	2025	*	VI!G15622
VIFTA	2026	2026	*	VI!H15622
VIFTA	2027	2027	*	VI!I15622

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 "28; M: 35" has a general 28% and an "M:" 35% 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 "28; M: 35", the FTA schedule for period (VI) shows "28".		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 8704.60 has 10 lines; 8704.60.21 is distinguished from its siblings by: Pick-up trucks.	8704.60.11 Pick-up trucks; 8704.60.12 Three-wheeled vehicles; 8704.60.19 Other; 8704.60.22 Three-wheeled vehicles; 8704.60.29 Other; 8704.60.91 g.v.w. exceeding 5 t but not exceeding 10 t	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	8704.60.21 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8704.60.21	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8704.60.21. 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 70% for 8704.60.21 was checked against BT2026 (cell BT2026!N17353), 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.