Vietnam Tariff Intelligence

HS 8704.90.10 detail

HS code	8704.90.10
Description	Motor vehicles for the transport of goods / - Other: / - - Completely Knocked Down
Unit	chiếc
Generated	09/11/2026 12:09:15
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/87049010/

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!K17362
Preferential (MFN)	Theo hướng dẫn tại khoản 1.1 Chương 98	Theo hướng dẫn tại khoản 1.1 Chương 98	26/2023/NĐ-CP	2023-07-15	BT2026!N17362
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17362
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E16672
ATIGA	2022	2022	*	AT!E16601
ATIGA	2023	2023	*	AT!F16601
ATIGA	2024	2024	*	AT!G16601
ATIGA	2025	2025	*	AT!H16601
ATIGA	2026	2026	*	AT!I16601
ATIGA	2027	2027	*	AT!J16601
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16657
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16657
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16657
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16657

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16657
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16657
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16658
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16658
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16658
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16658
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16658
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16658
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16659
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H16618
AIFTA	30/12/2022	2022	*	AI!F16615
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16615
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16615
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16615
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16615
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16615
VKFTA	2022	2022	*	VK!E16657
VKFTA	2023	2023	*	VK!F16657
VKFTA	2024	2024	*	VK!G16657
VKFTA	2025	2025	*	VK!H16657
VKFTA	2026	2026	*	VK!I16657
VKFTA	2027	2027	*	VK!J16657
VCFTA	2022	2022	*	VC!D16717
VCFTA	2023	2023	*	VC!E16717
VCFTA	2024	2024	*	VC!F16717
VCFTA	2025	2025	*	VC!G16717

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H16717
VCFTA	2027	2027	*	VC!I16717
VN-EAEU	2022	2022	*	EAV!D16693
VN-EAEU	2023	2023	*	EAV!E16693
VN-EAEU	2024	2024	*	EAV!F16693
VN-EAEU	2025	2025	*	EAV!G16693
VN-EAEU	2026	2026	*	EAV!H16693
VN-EAEU	2027	2027	*	EAV!I16693
AHKFTA	2022	2022	*	AKH!D16694
AHKFTA	2023	2023	*	AKH!E16694
AHKFTA	2024	2024	*	AKH!F16694
AHKFTA	2025	2025	*	AKH!G16694
AHKFTA	2026	2026	*	AKH!H16694
AHKFTA	2027	2027	*	AKH!I16694
EVFTA	2022	2022	*	EV-NK!D16714
EVFTA	2023	2023	*	EV-NK!E16714
EVFTA	2024	2024	*	EV-NK!F16714
EVFTA	2025	2025	*	EV-NK!G16714
EVFTA	2026	2026	*	EV-NK!H16714
EVFTA	2027	2027	*	EV-NK!I16714
UKVFTA	2022	2022	*	UKV!D16713
UKVFTA	2023	2023	*	UKV!E16713
UKVFTA	2024	2024	*	UKV!F16713
UKVFTA	2025	2025	*	UKV!G16713
UKVFTA	2026	2026	*	UKV!H16713
UKVFTA	2027	2027	*	UKV!I16713

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	*	CPTPP!D16696
CPTPP	(II)	2022 (DERIVED)	*	CPTPP!E16696
CPTPP	(III)	2023 (DERIVED)	*	CPTPP!F16696
CPTPP	(IV)	2024 (DERIVED)	*	CPTPP!G16696
CPTPP	(V)	2025 (DERIVED)	*	CPTPP!H16696
CPTPP	(VI)	2026 (DERIVED)	*	CPTPP!I16696
CPTPP	(VII)	2027 (DERIVED)	*	CPTPP!J16696
RCEP A	2022	2022	*	RCEPT-A!D16684
RCEP A	2023	2023	*	RCEPT-A!E16684
RCEP A	2024	2024	*	RCEPT-A!F16684
RCEP A	2025	2025	*	RCEPT-A!G16684
RCEP A	2026	2026	*	RCEPT-A!H16684
RCEP A	2027	2027	*	RCEPT-A!I16684
RCEP B	2022	2022	*	B!D16684
RCEP B	2023	2023	*	B!E16684
RCEP B	2024	2024	*	B!F16684
RCEP B	2025	2025	*	B!G16684
RCEP B	2026	2026	*	B!H16684
RCEP B	2027	2027	*	B!I16684
RCEP C	2022	2022	*	C!D16682
RCEP C	2023	2023	*	C!E16682
RCEP C	2024	2024	*	C!F16682
RCEP C	2025	2025	*	C!G16682
RCEP C	2026	2026	*	C!H16682
RCEP C	2027	2027	*	C!I16682
RCEP D	2022	2022	*	D!D16681

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E16681
RCEP D	2024	2024	*	D!F16681
RCEP D	2025	2025	*	D!G16681
RCEP D	2026	2026	*	D!H16681
RCEP D	2027	2027	*	D!I16681
RCEP E	2022	2022	*	E!D16685
RCEP E	2023	2023	*	E!E16685
RCEP E	2024	2024	*	E!F16685
RCEP E	2025	2025	*	E!G16685
RCEP E	2026	2026	*	E!H16685
RCEP E	2027	2027	*	E!I16685
RCEP F	2022	2022	*	F!D16684
RCEP F	2023	2023	*	F!E16684
RCEP F	2024	2024	*	F!F16684
RCEP F	2025	2025	*	F!G16684
RCEP F	2026	2026	*	F!H16684
RCEP F	2027	2027	*	F!I16684
VIFTA	2024	2024	*	VI!F15631
VIFTA	2025	2025	*	VI!G15631
VIFTA	2026	2026	*	VI!H15631
VIFTA	2027	2027	*	VI!I15631

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 8704.90 has 6 lines; 8704.90.10 is distinguished from its siblings by: Completely Knocked Down.	8704.90.91 g.v.w. not exceeding 5 t; 8704.90.92 g.v.w. exceeding 5 t but not exceeding 10 t; 8704.90.93 g.v.w. exceeding 10 t but not exceeding 20 t; 8704.90.94 g.v.w. exceeding 20 t but not exceeding 45 t; 8704.90.95 g.v.w. exceeding 45 t	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 8704.90.10. 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 khoản 1.1 Chương 98 for 8704.90.10 was checked against BT2026 (cell BT2026!N17362), 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.