Vietnam Tariff Intelligence

HS 8704.21.21 detail

HS code	8704.21.21
Description	Motor vehicles for the transport of goods / - Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel): / - - g.v.w. not exceeding 5 tonnes: / - - - Other: / - - - - Refrigerated lorries (trucks)
Unit	chiếc
Generated	06/11/2026 00:02:16
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/87042121/

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!K17063
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17063
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17063
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-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	5; M: 6,6	5% · M: 6.6%	Consolidated BT2026	(VI)	CPTPP	115/2022/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
VKFTA	15	15%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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)		50	AC!E16373
ATIGA	2022	2022	0	AT!E16302
ATIGA	2023	2023	0	AT!F16302
ATIGA	2024	2024	0	AT!G16302
ATIGA	2025	2025	0	AT!H16302
ATIGA	2026	2026	0	AT!I16302
ATIGA	2027	2027	0	AT!J16302
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16358
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16358

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16358
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16358
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16358
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16358
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16359
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16359
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16359
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16359
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16359
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16359
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16360
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16319
AIFTA	30/12/2022	2022	*	AI!F16316
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16316
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16316
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16316
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16316
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16316
VKFTA	2022	2022	15	VK!E16356
VKFTA	2023	2023	15	VK!F16356
VKFTA	2024	2024	15	VK!G16356
VKFTA	2025	2025	15	VK!H16356
VKFTA	2026	2026	15	VK!I16356
VKFTA	2027	2027	15	VK!J16356
VCFTA	2022	2022	*	VC!D16418
VCFTA	2023	2023	*	VC!E16418

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F16418
VCFTA	2025	2025	*	VC!G16418
VCFTA	2026	2026	*	VC!H16418
VCFTA	2027	2027	*	VC!I16418
VN-EAEU	2022	2022	4,1	EAV!D16392
VN-EAEU	2023	2023	2,7	EAV!E16392
VN-EAEU	2024	2024	1,4	EAV!F16392
VN-EAEU	2025	2025	0	EAV!G16392
VN-EAEU	2026	2026	0	EAV!H16392
VN-EAEU	2027	2027	0	EAV!I16392
AHKFTA	2022	2022	*	AKH!D16395
AHKFTA	2023	2023	*	AKH!E16395
AHKFTA	2024	2024	*	AKH!F16395
AHKFTA	2025	2025	*	AKH!G16395
AHKFTA	2026	2026	*	AKH!H16395
AHKFTA	2027	2027	*	AKH!I16395
EVFTA	2022	2022	10,9	EV-NK!D16413
EVFTA	2023	2023	9,5	EV-NK!E16413
EVFTA	2024	2024	8,1	EV-NK!F16413
EVFTA	2025	2025	6,8	EV-NK!G16413
EVFTA	2026	2026	5,4	EV-NK!H16413
EVFTA	2027	2027	4	EV-NK!I16413
UKVFTA	2022	2022	10,9	UKV!D16412
UKVFTA	2023	2023	9,5	UKV!E16412
UKVFTA	2024	2024	8,1	UKV!F16412
UKVFTA	2025	2025	6,8	UKV!G16412

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	5,4	UKV!H16412
UKVFTA	2027	2027	4	UKV!I16412
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D16397
CPTPP	(II)	2022 (DERIVED)	11,6	CPTPP!E16397
CPTPP	(III)	2023 (DERIVED)	10	CPTPP!F16397
CPTPP	(IV)	2024 (DERIVED)	8,3	CPTPP!G16397
CPTPP	(V)	2025 (DERIVED)	6,6	CPTPP!H16397
CPTPP	(VI)	2026 (DERIVED)	5	CPTPP!I16397
CPTPP	(VII)	2027 (DERIVED)	3,3	CPTPP!J16397
RCEP A	2022	2022	20	RCEPT-A!D16383
RCEP A	2023	2023	20	RCEPT-A!E16383
RCEP A	2024	2024	20	RCEPT-A!F16383
RCEP A	2025	2025	20	RCEPT-A!G16383
RCEP A	2026	2026	20	RCEPT-A!H16383
RCEP A	2027	2027	20	RCEPT-A!I16383
RCEP B	2022	2022	20	B!D16383
RCEP B	2023	2023	20	B!E16383
RCEP B	2024	2024	20	B!F16383
RCEP B	2025	2025	20	B!G16383
RCEP B	2026	2026	20	B!H16383
RCEP B	2027	2027	20	B!I16383
RCEP C	2022	2022	*	C!D16383
RCEP C	2023	2023	*	C!E16383
RCEP C	2024	2024	*	C!F16383
RCEP C	2025	2025	*	C!G16383
RCEP C	2026	2026	*	C!H16383

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I16383
RCEP D	2022	2022	*	D!D16382
RCEP D	2023	2023	*	D!E16382
RCEP D	2024	2024	*	D!F16382
RCEP D	2025	2025	*	D!G16382
RCEP D	2026	2026	*	D!H16382
RCEP D	2027	2027	*	D!I16382
RCEP E	2022	2022	*	E!D16386
RCEP E	2023	2023	*	E!E16386
RCEP E	2024	2024	*	E!F16386
RCEP E	2025	2025	*	E!G16386
RCEP E	2026	2026	*	E!H16386
RCEP E	2027	2027	*	E!I16386
RCEP F	2022	2022	20	F!D16383
RCEP F	2023	2023	20	F!E16383
RCEP F	2024	2024	20	F!F16383
RCEP F	2025	2025	20	F!G16383
RCEP F	2026	2026	20	F!H16383
RCEP F	2027	2027	20	F!I16383
VIFTA	2024	2024	*	VI!F15332
VIFTA	2025	2025	*	VI!G15332
VIFTA	2026	2026	*	VI!H15332
VIFTA	2027	2027	*	VI!I15332

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 "5; M: 6,6" has a general 5% and an "M:" 6.6% 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 "5; M: 6,6", the FTA schedule for period (VI) shows "5".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex F) 20%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8704.21 has 12 lines; 8704.21.21 is distinguished from its siblings by: Refrigerated lorries (trucks).	8704.21.11 Refrigerated lorries (trucks); 8704.21.12 Pick-up trucks; 8704.21.13 Three-wheeled vehicles; 8704.21.19 Other; 8704.21.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.21.23 Tanker vehicles; bulk-cement lorries (trucks)	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 8704.21.21. 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 20% for 8704.21.21 was checked against BT2026 (cell BT2026!N17063), 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.