Vietnam Tariff Intelligence

HS 8704.23.21 detail

HS code	8704.23.21
Description	Motor vehicles for the transport of goods / - Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel): / - - g.v.w. exceeding 20 tonnes: / - - - g.v.w. not exceeding 24 t: / - - - - Other: / - - - - - Refrigerated lorries (trucks)
Unit	chiếc
Generated	10/11/2026 06:52:01
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/87042321/

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!K17103
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17103
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17103
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
ACFTA	0 (-BN, ID, MY, MM, PH, CN)	0% (except BN, ID, MY, MM, PH, CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

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
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
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
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 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
AKFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
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)		0	AC!E16413
ATIGA	2022	2022	0	AT!E16342
ATIGA	2023	2023	0	AT!F16342
ATIGA	2024	2024	0	AT!G16342
ATIGA	2025	2025	0	AT!H16342
ATIGA	2026	2026	0	AT!I16342
ATIGA	2027	2027	0	AT!J16342
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16398
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16398
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16398

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16398
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16398
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16398
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16399
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16399
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16399
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16399
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16399
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16399
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F16400
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16359
AIFTA	30/12/2022	2022	*	AI!F16356
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16356
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16356
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16356
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16356
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16356
VKFTA	2022	2022	15	VK!E16396
VKFTA	2023	2023	15	VK!F16396
VKFTA	2024	2024	15	VK!G16396
VKFTA	2025	2025	15	VK!H16396
VKFTA	2026	2026	15	VK!I16396
VKFTA	2027	2027	15	VK!J16396
VCFTA	2022	2022	*	VC!D16458
VCFTA	2023	2023	*	VC!E16458
VCFTA	2024	2024	*	VC!F16458

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G16458
VCFTA	2026	2026	*	VC!H16458
VCFTA	2027	2027	*	VC!I16458
VN-EAEU	2022	2022	4,1	EAV!D16432
VN-EAEU	2023	2023	2,7	EAV!E16432
VN-EAEU	2024	2024	1,4	EAV!F16432
VN-EAEU	2025	2025	0	EAV!G16432
VN-EAEU	2026	2026	0	EAV!H16432
VN-EAEU	2027	2027	0	EAV!I16432
AHKFTA	2022	2022	*	AKH!D16435
AHKFTA	2023	2023	*	AKH!E16435
AHKFTA	2024	2024	*	AKH!F16435
AHKFTA	2025	2025	*	AKH!G16435
AHKFTA	2026	2026	*	AKH!H16435
AHKFTA	2027	2027	*	AKH!I16435
EVFTA	2022	2022	10,9	EV-NK!D16453
EVFTA	2023	2023	9,5	EV-NK!E16453
EVFTA	2024	2024	8,1	EV-NK!F16453
EVFTA	2025	2025	6,8	EV-NK!G16453
EVFTA	2026	2026	5,4	EV-NK!H16453
EVFTA	2027	2027	4	EV-NK!I16453
UKVFTA	2022	2022	10,9	UKV!D16452
UKVFTA	2023	2023	9,5	UKV!E16452
UKVFTA	2024	2024	8,1	UKV!F16452
UKVFTA	2025	2025	6,8	UKV!G16452
UKVFTA	2026	2026	5,4	UKV!H16452

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	4	UKV!I16452
CPTPP	(I)	2021 (DERIVED)	10	CPTPP!D16437
CPTPP	(II)	2022 (DERIVED)	8,7	CPTPP!E16437
CPTPP	(III)	2023 (DERIVED)	7,5	CPTPP!F16437
CPTPP	(IV)	2024 (DERIVED)	6,2	CPTPP!G16437
CPTPP	(V)	2025 (DERIVED)	5	CPTPP!H16437
CPTPP	(VI)	2026 (DERIVED)	3,7	CPTPP!I16437
CPTPP	(VII)	2027 (DERIVED)	2,5	CPTPP!J16437
RCEP A	2022	2022	15	RCEPT-A!D16423
RCEP A	2023	2023	15	RCEPT-A!E16423
RCEP A	2024	2024	15	RCEPT-A!F16423
RCEP A	2025	2025	15	RCEPT-A!G16423
RCEP A	2026	2026	15	RCEPT-A!H16423
RCEP A	2027	2027	15	RCEPT-A!I16423
RCEP B	2022	2022	15	B!D16423
RCEP B	2023	2023	15	B!E16423
RCEP B	2024	2024	15	B!F16423
RCEP B	2025	2025	15	B!G16423
RCEP B	2026	2026	15	B!H16423
RCEP B	2027	2027	15	B!I16423
RCEP C	2022	2022	*	C!D16423
RCEP C	2023	2023	*	C!E16423
RCEP C	2024	2024	*	C!F16423
RCEP C	2025	2025	*	C!G16423
RCEP C	2026	2026	*	C!H16423
RCEP C	2027	2027	*	C!I16423

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	*	D!D16422
RCEP D	2023	2023	*	D!E16422
RCEP D	2024	2024	*	D!F16422
RCEP D	2025	2025	*	D!G16422
RCEP D	2026	2026	*	D!H16422
RCEP D	2027	2027	*	D!I16422
RCEP E	2022	2022	*	E!D16426
RCEP E	2023	2023	*	E!E16426
RCEP E	2024	2024	*	E!F16426
RCEP E	2025	2025	*	E!G16426
RCEP E	2026	2026	*	E!H16426
RCEP E	2027	2027	*	E!I16426
RCEP F	2022	2022	15	F!D16423
RCEP F	2023	2023	15	F!E16423
RCEP F	2024	2024	15	F!F16423
RCEP F	2025	2025	15	F!G16423
RCEP F	2026	2026	15	F!H16423
RCEP F	2027	2027	15	F!I16423
VIFTA	2024	2024	*	VI!F15372
VIFTA	2025	2025	*	VI!G15372
VIFTA	2026	2026	*	VI!H15372
VIFTA	2027	2027	*	VI!I15372

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
FTA-013	YELLOW	FTA rate not lower than MFN	AKFTA 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 8704.23 has 25 lines; 8704.23.21 is distinguished from its siblings by: Refrigerated lorries (trucks).	8704.23.11 Refrigerated lorries (trucks); 8704.23.19 Other; 8704.23.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.23.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.23.24 Armoured cargo vehicles for transporting valuables; 8704.23.25 Hooklift 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
HS-005	BLUE	Chapter 98 equivalent exists	8704.23.21 corresponds to Chapter 98 code 9836.20.10 (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 8704.23.21. 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 8704.23.21 was checked against BT2026 (cell BT2026!N17103), 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.