Vietnam Tariff Intelligence

HS 8704.23.61 detail

HS code	8704.23.61
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. exceeding 24 t but not exceeding 45 t: / - - - - Other: / - - - - - Refrigerated lorries (trucks)
Unit	chiếc
Generated	04/11/2026 01:12:32
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/87042361/

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!K17114
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17114
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17114
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
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
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!E16424
ATIGA	2022	2022	0	AT!E16353
ATIGA	2023	2023	0	AT!F16353
ATIGA	2024	2024	0	AT!G16353
ATIGA	2025	2025	0	AT!H16353
ATIGA	2026	2026	0	AT!I16353
ATIGA	2027	2027	0	AT!J16353
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16409
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16409
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16409

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16409
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16409
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16409
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16410
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16410
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16410
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16410
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16410
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16410
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F16411
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16370
AIFTA	30/12/2022	2022	*	AI!F16367
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16367
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16367
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16367
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16367
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16367
VKFTA	2022	2022	15	VK!E16407
VKFTA	2023	2023	15	VK!F16407
VKFTA	2024	2024	15	VK!G16407
VKFTA	2025	2025	15	VK!H16407
VKFTA	2026	2026	15	VK!I16407
VKFTA	2027	2027	15	VK!J16407
VCFTA	2022	2022	*	VC!D16469
VCFTA	2023	2023	*	VC!E16469
VCFTA	2024	2024	*	VC!F16469

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G16469
VCFTA	2026	2026	*	VC!H16469
VCFTA	2027	2027	*	VC!I16469
VN-EAEU	2022	2022	4,1	EAV!D16443
VN-EAEU	2023	2023	2,7	EAV!E16443
VN-EAEU	2024	2024	1,4	EAV!F16443
VN-EAEU	2025	2025	0	EAV!G16443
VN-EAEU	2026	2026	0	EAV!H16443
VN-EAEU	2027	2027	0	EAV!I16443
AHKFTA	2022	2022	*	AKH!D16446
AHKFTA	2023	2023	*	AKH!E16446
AHKFTA	2024	2024	*	AKH!F16446
AHKFTA	2025	2025	*	AKH!G16446
AHKFTA	2026	2026	*	AKH!H16446
AHKFTA	2027	2027	*	AKH!I16446
EVFTA	2022	2022	10,9	EV-NK!D16464
EVFTA	2023	2023	9,5	EV-NK!E16464
EVFTA	2024	2024	8,1	EV-NK!F16464
EVFTA	2025	2025	6,8	EV-NK!G16464
EVFTA	2026	2026	5,4	EV-NK!H16464
EVFTA	2027	2027	4	EV-NK!I16464
UKVFTA	2022	2022	10,9	UKV!D16463
UKVFTA	2023	2023	9,5	UKV!E16463
UKVFTA	2024	2024	8,1	UKV!F16463
UKVFTA	2025	2025	6,8	UKV!G16463
UKVFTA	2026	2026	5,4	UKV!H16463

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	4	UKV!I16463
CPTPP	(I)	2021 (DERIVED)	10	CPTPP!D16448
CPTPP	(II)	2022 (DERIVED)	8,7	CPTPP!E16448
CPTPP	(III)	2023 (DERIVED)	7,5	CPTPP!F16448
CPTPP	(IV)	2024 (DERIVED)	6,2	CPTPP!G16448
CPTPP	(V)	2025 (DERIVED)	5	CPTPP!H16448
CPTPP	(VI)	2026 (DERIVED)	3,7	CPTPP!I16448
CPTPP	(VII)	2027 (DERIVED)	2,5	CPTPP!J16448
RCEP A	2022	2022	20	RCEPT-A!D16434
RCEP A	2023	2023	20	RCEPT-A!E16434
RCEP A	2024	2024	20	RCEPT-A!F16434
RCEP A	2025	2025	20	RCEPT-A!G16434
RCEP A	2026	2026	20	RCEPT-A!H16434
RCEP A	2027	2027	20	RCEPT-A!I16434
RCEP B	2022	2022	20	B!D16434
RCEP B	2023	2023	20	B!E16434
RCEP B	2024	2024	20	B!F16434
RCEP B	2025	2025	20	B!G16434
RCEP B	2026	2026	20	B!H16434
RCEP B	2027	2027	20	B!I16434
RCEP C	2022	2022	*	C!D16434
RCEP C	2023	2023	*	C!E16434
RCEP C	2024	2024	*	C!F16434
RCEP C	2025	2025	*	C!G16434
RCEP C	2026	2026	*	C!H16434
RCEP C	2027	2027	*	C!I16434

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	*	D!D16433
RCEP D	2023	2023	*	D!E16433
RCEP D	2024	2024	*	D!F16433
RCEP D	2025	2025	*	D!G16433
RCEP D	2026	2026	*	D!H16433
RCEP D	2027	2027	*	D!I16433
RCEP E	2022	2022	*	E!D16437
RCEP E	2023	2023	*	E!E16437
RCEP E	2024	2024	*	E!F16437
RCEP E	2025	2025	*	E!G16437
RCEP E	2026	2026	*	E!H16437
RCEP E	2027	2027	*	E!I16437
RCEP F	2022	2022	20	F!D16434
RCEP F	2023	2023	20	F!E16434
RCEP F	2024	2024	20	F!F16434
RCEP F	2025	2025	20	F!G16434
RCEP F	2026	2026	20	F!H16434
RCEP F	2027	2027	20	F!I16434
VIFTA	2024	2024	*	VI!F15383
VIFTA	2025	2025	*	VI!G15383
VIFTA	2026	2026	*	VI!H15383
VIFTA	2027	2027	*	VI!I15383

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	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex F) 20%, 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; 8704.23.61 is distinguished from its siblings by: Refrigerated lorries (trucks).	8704.23.11 Refrigerated lorries (trucks); 8704.23.19 Other; 8704.23.21 Refrigerated lorries (trucks); 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	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	8704.23.61 corresponds to Chapter 98 code 9836.30.10 (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 8704.23.61. 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 8704.23.61 was checked against BT2026 (cell BT2026!N17114), 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.