Vietnam Tariff Intelligence

HS 8704.23.66 detail

HS code	8704.23.66
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: / - - - - - Dumpers
Unit	chiếc
Generated	02/11/2026 20:34:15
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/87042366/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17119
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N17119
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17119
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
EVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
CPTPP	5; M: 6,6	5% · M: 6.6%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	10	10%	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!E16429
ATIGA	2022	2022	0	AT!E16358
ATIGA	2023	2023	0	AT!F16358
ATIGA	2024	2024	0	AT!G16358
ATIGA	2025	2025	0	AT!H16358
ATIGA	2026	2026	0	AT!I16358
ATIGA	2027	2027	0	AT!J16358
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16414
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16414
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16414

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16414
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16414
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16414
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16415
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16415
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16415
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16415
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16415
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16415
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F16416
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16375
AIFTA	30/12/2022	2022	*	AI!F16372
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16372
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16372
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16372
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16372
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16372
VKFTA	2022	2022	10	VK!E16412
VKFTA	2023	2023	10	VK!F16412
VKFTA	2024	2024	10	VK!G16412
VKFTA	2025	2025	10	VK!H16412
VKFTA	2026	2026	10	VK!I16412
VKFTA	2027	2027	10	VK!J16412
VCFTA	2022	2022	*	VC!D16474
VCFTA	2023	2023	*	VC!E16474
VCFTA	2024	2024	*	VC!F16474

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G16474
VCFTA	2026	2026	*	VC!H16474
VCFTA	2027	2027	*	VC!I16474
VN-EAEU	2022	2022	2,7	EAV!D16448
VN-EAEU	2023	2023	1,8	EAV!E16448
VN-EAEU	2024	2024	0,9	EAV!F16448
VN-EAEU	2025	2025	0	EAV!G16448
VN-EAEU	2026	2026	0	EAV!H16448
VN-EAEU	2027	2027	0	EAV!I16448
AHKFTA	2022	2022	*	AKH!D16451
AHKFTA	2023	2023	*	AKH!E16451
AHKFTA	2024	2024	*	AKH!F16451
AHKFTA	2025	2025	*	AKH!G16451
AHKFTA	2026	2026	*	AKH!H16451
AHKFTA	2027	2027	*	AKH!I16451
EVFTA	2022	2022	7,2	EV-NK!D16469
EVFTA	2023	2023	6,3	EV-NK!E16469
EVFTA	2024	2024	5,4	EV-NK!F16469
EVFTA	2025	2025	4,5	EV-NK!G16469
EVFTA	2026	2026	3,6	EV-NK!H16469
EVFTA	2027	2027	2,7	EV-NK!I16469
UKVFTA	2022	2022	7,2	UKV!D16468
UKVFTA	2023	2023	6,3	UKV!E16468
UKVFTA	2024	2024	5,4	UKV!F16468
UKVFTA	2025	2025	4,5	UKV!G16468
UKVFTA	2026	2026	3,6	UKV!H16468

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	2,7	UKV!I16468
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D16453
CPTPP	(II)	2022 (DERIVED)	11,6	CPTPP!E16453
CPTPP	(III)	2023 (DERIVED)	10	CPTPP!F16453
CPTPP	(IV)	2024 (DERIVED)	8,3	CPTPP!G16453
CPTPP	(V)	2025 (DERIVED)	6,6	CPTPP!H16453
CPTPP	(VI)	2026 (DERIVED)	5	CPTPP!I16453
CPTPP	(VII)	2027 (DERIVED)	3,3	CPTPP!J16453
RCEP A	2022	2022	10	RCEPT-A!D16439
RCEP A	2023	2023	10	RCEPT-A!E16439
RCEP A	2024	2024	10	RCEPT-A!F16439
RCEP A	2025	2025	10	RCEPT-A!G16439
RCEP A	2026	2026	10	RCEPT-A!H16439
RCEP A	2027	2027	10	RCEPT-A!I16439
RCEP B	2022	2022	10	B!D16439
RCEP B	2023	2023	10	B!E16439
RCEP B	2024	2024	10	B!F16439
RCEP B	2025	2025	10	B!G16439
RCEP B	2026	2026	10	B!H16439
RCEP B	2027	2027	10	B!I16439
RCEP C	2022	2022	*	C!D16439
RCEP C	2023	2023	*	C!E16439
RCEP C	2024	2024	*	C!F16439
RCEP C	2025	2025	*	C!G16439
RCEP C	2026	2026	*	C!H16439
RCEP C	2027	2027	*	C!I16439

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	*	D!D16438
RCEP D	2023	2023	*	D!E16438
RCEP D	2024	2024	*	D!F16438
RCEP D	2025	2025	*	D!G16438
RCEP D	2026	2026	*	D!H16438
RCEP D	2027	2027	*	D!I16438
RCEP E	2022	2022	*	E!D16442
RCEP E	2023	2023	*	E!E16442
RCEP E	2024	2024	*	E!F16442
RCEP E	2025	2025	*	E!G16442
RCEP E	2026	2026	*	E!H16442
RCEP E	2027	2027	*	E!I16442
RCEP F	2022	2022	10	F!D16439
RCEP F	2023	2023	10	F!E16439
RCEP F	2024	2024	10	F!F16439
RCEP F	2025	2025	10	F!G16439
RCEP F	2026	2026	10	F!H16439
RCEP F	2027	2027	10	F!I16439
VIFTA	2024	2024	*	VI!F15388
VIFTA	2025	2025	*	VI!G15388
VIFTA	2026	2026	*	VI!H15388
VIFTA	2027	2027	*	VI!I15388

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	AKFTA 50%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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; 8704.23.66 is distinguished from its siblings by: Dumpers.	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	8704.23.66 corresponds to Chapter 98 code 9821.30.26 (specific MFN: 7%). Applies only if Chapter 98 conditions are met.	- - - Khối lượng toàn bộ theo thiết kế trên 24 tấn nhưng không quá 45 tấn	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
HS-005	BLUE	Chapter 98 equivalent exists	8704.23.66 corresponds to Chapter 98 code 9836.30.60 (specific MFN: 24%). Applies only if Chapter 98 conditions are met.	- - - - Ô tô tự đổ	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 8704.23.66. 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 25% for 8704.23.66 was checked against BT2026 (cell BT2026!N17119), 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.