Vietnam Tariff Intelligence

HS 8704.31.21 detail

HS code	8704.31.21
Description	Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. not exceeding 5 tonnes: / - - - Other: / - - - - Refrigerated lorries (trucks)
Unit	chiếc
Generated	07/11/2026 23:09:17
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/87043121/

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!K17140
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N17140
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17140
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
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
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!E16450
ATIGA	2022	2022	0	AT!E16379
ATIGA	2023	2023	0	AT!F16379
ATIGA	2024	2024	0	AT!G16379
ATIGA	2025	2025	0	AT!H16379
ATIGA	2026	2026	0	AT!I16379
ATIGA	2027	2027	0	AT!J16379
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16435
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16435

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16435
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16435
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16435
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16435
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16436
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16436
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16436
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16436
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16436
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16436
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16437
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16396
AIFTA	30/12/2022	2022	*	AI!F16393
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16393
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16393
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16393
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16393
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16393
VKFTA	2022	2022	15	VK!E16433
VKFTA	2023	2023	15	VK!F16433
VKFTA	2024	2024	15	VK!G16433
VKFTA	2025	2025	15	VK!H16433
VKFTA	2026	2026	15	VK!I16433
VKFTA	2027	2027	15	VK!J16433
VCFTA	2022	2022	*	VC!D16495
VCFTA	2023	2023	*	VC!E16495

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F16495
VCFTA	2025	2025	*	VC!G16495
VCFTA	2026	2026	*	VC!H16495
VCFTA	2027	2027	*	VC!I16495
VN-EAEU	2022	2022	4,1	EAV!D16469
VN-EAEU	2023	2023	2,7	EAV!E16469
VN-EAEU	2024	2024	1,4	EAV!F16469
VN-EAEU	2025	2025	0	EAV!G16469
VN-EAEU	2026	2026	0	EAV!H16469
VN-EAEU	2027	2027	0	EAV!I16469
AHKFTA	2022	2022	*	AKH!D16472
AHKFTA	2023	2023	*	AKH!E16472
AHKFTA	2024	2024	*	AKH!F16472
AHKFTA	2025	2025	*	AKH!G16472
AHKFTA	2026	2026	*	AKH!H16472
AHKFTA	2027	2027	*	AKH!I16472
EVFTA	2022	2022	10,9	EV-NK!D16490
EVFTA	2023	2023	9,5	EV-NK!E16490
EVFTA	2024	2024	8,1	EV-NK!F16490
EVFTA	2025	2025	6,8	EV-NK!G16490
EVFTA	2026	2026	5,4	EV-NK!H16490
EVFTA	2027	2027	4	EV-NK!I16490
UKVFTA	2022	2022	10,9	UKV!D16489
UKVFTA	2023	2023	9,5	UKV!E16489
UKVFTA	2024	2024	8,1	UKV!F16489
UKVFTA	2025	2025	6,8	UKV!G16489

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	5,4	UKV!H16489
UKVFTA	2027	2027	4	UKV!I16489
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D16474
CPTPP	(II)	2022 (DERIVED)	11,6	CPTPP!E16474
CPTPP	(III)	2023 (DERIVED)	10	CPTPP!F16474
CPTPP	(IV)	2024 (DERIVED)	8,3	CPTPP!G16474
CPTPP	(V)	2025 (DERIVED)	6,6	CPTPP!H16474
CPTPP	(VI)	2026 (DERIVED)	5	CPTPP!I16474
CPTPP	(VII)	2027 (DERIVED)	3,3	CPTPP!J16474
RCEP A	2022	2022	15	RCEPT-A!D16460
RCEP A	2023	2023	15	RCEPT-A!E16460
RCEP A	2024	2024	15	RCEPT-A!F16460
RCEP A	2025	2025	15	RCEPT-A!G16460
RCEP A	2026	2026	15	RCEPT-A!H16460
RCEP A	2027	2027	15	RCEPT-A!I16460
RCEP B	2022	2022	15	B!D16460
RCEP B	2023	2023	15	B!E16460
RCEP B	2024	2024	15	B!F16460
RCEP B	2025	2025	15	B!G16460
RCEP B	2026	2026	15	B!H16460
RCEP B	2027	2027	15	B!I16460
RCEP C	2022	2022	*	C!D16460
RCEP C	2023	2023	*	C!E16460
RCEP C	2024	2024	*	C!F16460
RCEP C	2025	2025	*	C!G16460
RCEP C	2026	2026	*	C!H16460

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I16460
RCEP D	2022	2022	*	D!D16459
RCEP D	2023	2023	*	D!E16459
RCEP D	2024	2024	*	D!F16459
RCEP D	2025	2025	*	D!G16459
RCEP D	2026	2026	*	D!H16459
RCEP D	2027	2027	*	D!I16459
RCEP E	2022	2022	*	E!D16463
RCEP E	2023	2023	*	E!E16463
RCEP E	2024	2024	*	E!F16463
RCEP E	2025	2025	*	E!G16463
RCEP E	2026	2026	*	E!H16463
RCEP E	2027	2027	*	E!I16463
RCEP F	2022	2022	15	F!D16460
RCEP F	2023	2023	15	F!E16460
RCEP F	2024	2024	15	F!F16460
RCEP F	2025	2025	15	F!G16460
RCEP F	2026	2026	15	F!H16460
RCEP F	2027	2027	15	F!I16460
VIFTA	2024	2024	*	VI!F15409
VIFTA	2025	2025	*	VI!G15409
VIFTA	2026	2026	*	VI!H15409
VIFTA	2027	2027	*	VI!I15409

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	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 8704.31 has 12 lines; 8704.31.21 is distinguished from its siblings by: Refrigerated lorries (trucks).	8704.31.11 Refrigerated lorries (trucks); 8704.31.12 Pick-up trucks; 8704.31.13 Three-wheeled vehicles; 8704.31.19 Other; 8704.31.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.31.23 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 8704.31.21. 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 8704.31.21 was checked against BT2026 (cell BT2026!N17140), 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.