Vietnam Tariff Intelligence

HS 8704.31.24 detail

HS code	8704.31.24
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: / - - - - Armoured cargo vehicles for transporting valuables
Unit	chiếc
Generated	02/11/2026 00:11:43
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/87043124/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17143
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17143
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17143
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
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)	10	10%	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
VKFTA	15	15%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
CPTPP	28; M: 35	28% · M: 35%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
ACFTA	45 (-BN, ID, LA, MY, MM, PH, CN)	45% (except BN, ID, LA, MY, MM, PH, CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AANZFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/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 (*)
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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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 (*)
RCEP (Annex F)	*	* 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)		45	AC!E16453
ATIGA	2022	2022	0	AT!E16382
ATIGA	2023	2023	0	AT!F16382
ATIGA	2024	2024	0	AT!G16382
ATIGA	2025	2025	0	AT!H16382
ATIGA	2026	2026	0	AT!I16382
ATIGA	2027	2027	0	AT!J16382
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16438
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16438
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16438

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16438
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16438
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16438
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16439
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16439
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16439
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16439
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16439
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16439
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16440
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AANZ!H16399
AIFTA	30/12/2022	2022	*	AI!F16396
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16396
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16396
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16396
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16396
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16396
VKFTA	2022	2022	15	VK!E16436
VKFTA	2023	2023	15	VK!F16436
VKFTA	2024	2024	15	VK!G16436
VKFTA	2025	2025	15	VK!H16436
VKFTA	2026	2026	15	VK!I16436
VKFTA	2027	2027	15	VK!J16436
VCFTA	2022	2022	*	VC!D16498
VCFTA	2023	2023	*	VC!E16498
VCFTA	2024	2024	*	VC!F16498

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G16498
VCFTA	2026	2026	*	VC!H16498
VCFTA	2027	2027	*	VC!I16498
VN-EAEU	2022	2022	2,7	EAV!D16472
VN-EAEU	2023	2023	1,8	EAV!E16472
VN-EAEU	2024	2024	0,9	EAV!F16472
VN-EAEU	2025	2025	0	EAV!G16472
VN-EAEU	2026	2026	0	EAV!H16472
VN-EAEU	2027	2027	0	EAV!I16472
AHKFTA	2022	2022	*	AKH!D16475
AHKFTA	2023	2023	*	AKH!E16475
AHKFTA	2024	2024	*	AKH!F16475
AHKFTA	2025	2025	*	AKH!G16475
AHKFTA	2026	2026	*	AKH!H16475
AHKFTA	2027	2027	*	AKH!I16475
EVFTA	2022	2022	10,9	EV-NK!D16493
EVFTA	2023	2023	9,5	EV-NK!E16493
EVFTA	2024	2024	8,1	EV-NK!F16493
EVFTA	2025	2025	6,8	EV-NK!G16493
EVFTA	2026	2026	5,4	EV-NK!H16493
EVFTA	2027	2027	4	EV-NK!I16493
UKVFTA	2022	2022	10,9	UKV!D16492
UKVFTA	2023	2023	9,5	UKV!E16492
UKVFTA	2024	2024	8,1	UKV!F16492
UKVFTA	2025	2025	6,8	UKV!G16492
UKVFTA	2026	2026	5,4	UKV!H16492

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	4	UKV!I16492
CPTPP	(I)	2021 (DERIVED)	63	CPTPP!D16477
CPTPP	(II)	2022 (DERIVED)	56	CPTPP!E16477
CPTPP	(III)	2023 (DERIVED)	49	CPTPP!F16477
CPTPP	(IV)	2024 (DERIVED)	42	CPTPP!G16477
CPTPP	(V)	2025 (DERIVED)	35	CPTPP!H16477
CPTPP	(VI)	2026 (DERIVED)	28	CPTPP!I16477
CPTPP	(VII)	2027 (DERIVED)	21	CPTPP!J16477
RCEP A	2022	2022	10	RCEPT-A!D16463
RCEP A	2023	2023	10	RCEPT-A!E16463
RCEP A	2024	2024	10	RCEPT-A!F16463
RCEP A	2025	2025	10	RCEPT-A!G16463
RCEP A	2026	2026	10	RCEPT-A!H16463
RCEP A	2027	2027	10	RCEPT-A!I16463
RCEP B	2022	2022	*	B!D16463
RCEP B	2023	2023	*	B!E16463
RCEP B	2024	2024	*	B!F16463
RCEP B	2025	2025	*	B!G16463
RCEP B	2026	2026	*	B!H16463
RCEP B	2027	2027	*	B!I16463
RCEP C	2022	2022	*	C!D16463
RCEP C	2023	2023	*	C!E16463
RCEP C	2024	2024	*	C!F16463
RCEP C	2025	2025	*	C!G16463
RCEP C	2026	2026	*	C!H16463
RCEP C	2027	2027	*	C!I16463

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	*	D!D16462
RCEP D	2023	2023	*	D!E16462
RCEP D	2024	2024	*	D!F16462
RCEP D	2025	2025	*	D!G16462
RCEP D	2026	2026	*	D!H16462
RCEP D	2027	2027	*	D!I16462
RCEP E	2022	2022	*	E!D16466
RCEP E	2023	2023	*	E!E16466
RCEP E	2024	2024	*	E!F16466
RCEP E	2025	2025	*	E!G16466
RCEP E	2026	2026	*	E!H16466
RCEP E	2027	2027	*	E!I16466
RCEP F	2022	2022	*	F!D16463
RCEP F	2023	2023	*	F!E16463
RCEP F	2024	2024	*	F!F16463
RCEP F	2025	2025	*	F!G16463
RCEP F	2026	2026	*	F!H16463
RCEP F	2027	2027	*	F!I16463
VIFTA	2024	2024	*	VI!F15412
VIFTA	2025	2025	*	VI!G15412
VIFTA	2026	2026	*	VI!H15412
VIFTA	2027	2027	*	VI!I15412

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 "28; M: 35" has a general 28% and an "M:" 35% 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 "28; M: 35", the FTA schedule for period (VI) shows "28".		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) 10%, VKFTA 15%, CPTPP 28%, ACFTA 45%, AANZFTA 50%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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; 8704.31.24 is distinguished from its siblings by: Armoured cargo vehicles for transporting valuables.	8704.31.11 Refrigerated lorries (trucks); 8704.31.12 Pick-up trucks; 8704.31.13 Three-wheeled vehicles; 8704.31.19 Other; 8704.31.21 Refrigerated lorries (trucks); 8704.31.22 Refuse/garbage collection vehicles having a refuse compressing device	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 8704.31.24. 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 10% for 8704.31.24 was checked against BT2026 (cell BT2026!N17143), 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.