Vietnam Tariff Intelligence

HS 8704.32.29 detail

HS code	8704.32.29
Description	Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. not exceeding 6 t: / - - - - Other: / - - - - - Other
Unit	chiếc
Generated	05/11/2026 16:17:59
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/87043229/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	105	105%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17159
Preferential (MFN)	70	70%	26/2023/NĐ-CP	2023-07-15	BT2026!N17159
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17159
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
CPTPP	13,7; M: 18,3	13.7% · M: 18.3%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	18,1	18.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	18,1	18.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	30	30%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	30 (-BN, ID, MY, MM, PH, CN)	30% (except BN, ID, MY, MM, PH, CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	50	50%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	50	50%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	50	50%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	50	50%	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
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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		30	AC!E16469
ATIGA	2022	2022	0	AT!E16398
ATIGA	2023	2023	0	AT!F16398
ATIGA	2024	2024	0	AT!G16398
ATIGA	2025	2025	0	AT!H16398
ATIGA	2026	2026	0	AT!I16398
ATIGA	2027	2027	0	AT!J16398
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16454
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16454
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16454

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16454
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16454
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16454
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16455
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16455
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16455
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16455
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16455
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16455
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16456
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		30	AANZ!H16415
AIFTA	30/12/2022	2022	*	AI!F16412
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16412
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16412
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16412
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16412
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16412
VKFTA	2022	2022	50	VK!E16452
VKFTA	2023	2023	50	VK!F16452
VKFTA	2024	2024	50	VK!G16452
VKFTA	2025	2025	50	VK!H16452
VKFTA	2026	2026	50	VK!I16452
VKFTA	2027	2027	50	VK!J16452
VCFTA	2022	2022	*	VC!D16514
VCFTA	2023	2023	*	VC!E16514
VCFTA	2024	2024	*	VC!F16514

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G16514
VCFTA	2026	2026	*	VC!H16514
VCFTA	2027	2027	*	VC!I16514
VN-EAEU	2022	2022	*	EAV!D16488
VN-EAEU	2023	2023	*	EAV!E16488
VN-EAEU	2024	2024	*	EAV!F16488
VN-EAEU	2025	2025	*	EAV!G16488
VN-EAEU	2026	2026	*	EAV!H16488
VN-EAEU	2027	2027	*	EAV!I16488
AHKFTA	2022	2022	*	AKH!D16491
AHKFTA	2023	2023	*	AKH!E16491
AHKFTA	2024	2024	*	AKH!F16491
AHKFTA	2025	2025	*	AKH!G16491
AHKFTA	2026	2026	*	AKH!H16491
AHKFTA	2027	2027	*	AKH!I16491
EVFTA	2022	2022	36,3	EV-NK!D16509
EVFTA	2023	2023	31,8	EV-NK!E16509
EVFTA	2024	2024	27,2	EV-NK!F16509
EVFTA	2025	2025	22,7	EV-NK!G16509
EVFTA	2026	2026	18,1	EV-NK!H16509
EVFTA	2027	2027	13,6	EV-NK!I16509
UKVFTA	2022	2022	36,3	UKV!D16508
UKVFTA	2023	2023	31,8	UKV!E16508
UKVFTA	2024	2024	27,2	UKV!F16508
UKVFTA	2025	2025	22,7	UKV!G16508
UKVFTA	2026	2026	18,1	UKV!H16508

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	13,6	UKV!I16508
CPTPP	(I)	2021 (DERIVED)	36,6	CPTPP!D16493
CPTPP	(II)	2022 (DERIVED)	32	CPTPP!E16493
CPTPP	(III)	2023 (DERIVED)	27,5	CPTPP!F16493
CPTPP	(IV)	2024 (DERIVED)	22,9	CPTPP!G16493
CPTPP	(V)	2025 (DERIVED)	18,3	CPTPP!H16493
CPTPP	(VI)	2026 (DERIVED)	13,7	CPTPP!I16493
CPTPP	(VII)	2027 (DERIVED)	9,1	CPTPP!J16493
RCEP A	2022	2022	50	RCEPT-A!D16479
RCEP A	2023	2023	50	RCEPT-A!E16479
RCEP A	2024	2024	50	RCEPT-A!F16479
RCEP A	2025	2025	50	RCEPT-A!G16479
RCEP A	2026	2026	50	RCEPT-A!H16479
RCEP A	2027	2027	50	RCEPT-A!I16479
RCEP B	2022	2022	50	B!D16479
RCEP B	2023	2023	50	B!E16479
RCEP B	2024	2024	50	B!F16479
RCEP B	2025	2025	50	B!G16479
RCEP B	2026	2026	50	B!H16479
RCEP B	2027	2027	50	B!I16479
RCEP C	2022	2022	*	C!D16479
RCEP C	2023	2023	*	C!E16479
RCEP C	2024	2024	*	C!F16479
RCEP C	2025	2025	*	C!G16479
RCEP C	2026	2026	*	C!H16479
RCEP C	2027	2027	*	C!I16479

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	*	D!D16478
RCEP D	2023	2023	*	D!E16478
RCEP D	2024	2024	*	D!F16478
RCEP D	2025	2025	*	D!G16478
RCEP D	2026	2026	*	D!H16478
RCEP D	2027	2027	*	D!I16478
RCEP E	2022	2022	*	E!D16482
RCEP E	2023	2023	*	E!E16482
RCEP E	2024	2024	*	E!F16482
RCEP E	2025	2025	*	E!G16482
RCEP E	2026	2026	*	E!H16482
RCEP E	2027	2027	*	E!I16482
RCEP F	2022	2022	50	F!D16479
RCEP F	2023	2023	50	F!E16479
RCEP F	2024	2024	50	F!F16479
RCEP F	2025	2025	50	F!G16479
RCEP F	2026	2026	50	F!H16479
RCEP F	2027	2027	50	F!I16479
VIFTA	2024	2024	*	VI!F15428
VIFTA	2025	2025	*	VI!G15428
VIFTA	2026	2026	*	VI!H15428
VIFTA	2027	2027	*	VI!I15428

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 "13,7; M: 18,3" has a general 13.7% and an "M:" 18.3% 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 "13,7; M: 18,3", the FTA schedule for period (VI) shows "13,7".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8704.32 has 43 lines; 8704.32.29 is distinguished from its siblings by: Other.	8704.32.11 Refrigerated lorries (trucks); 8704.32.19 Other; 8704.32.21 Refrigerated lorries (trucks); 8704.32.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.32.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.32.24 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	8704.32.29 corresponds to Chapter 98 code 9832.90.00 (specific MFN: 15%). Applies only if Chapter 98 conditions are met.	- Loại có động cơ đốt trong kiểu piston đốt cháy bằng tia lửa điện	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 8704.32.29. 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 70% for 8704.32.29 was checked against BT2026 (cell BT2026!N17159), 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.