Vietnam Tariff Intelligence

# HS 8704.32.49 detail

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|---|---|
| **HS code** | 8704.32.49 |
| **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. exceeding 6 t but not exceeding 20 t: / - - - - Other: / - - - - - Other |
| **Unit** | chiếc |
| **Generated** | 03/11/2026 04:09:38 |
| **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/87043249/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 67.5 | 67.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17171 |
| Preferential (MFN) | 45 | 45% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17171 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17171 |
| 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 |
| AANZFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| CPTPP | 7,5; M: 10 | 7.5% · M: 10% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 10,9 | 10.9% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 10,9 | 10.9% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 30 | 30% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 30 | 30% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 30 | 30% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA | 30 | 30% | 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 (*) |

| 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) | | 0 | AC!E16481 |
| ATIGA | 2022 | 2022 | 0 | AT!E16410 |
| ATIGA | 2023 | 2023 | 0 | AT!F16410 |
| ATIGA | 2024 | 2024 | 0 | AT!G16410 |
| ATIGA | 2025 | 2025 | 0 | AT!H16410 |
| ATIGA | 2026 | 2026 | 0 | AT!I16410 |
| ATIGA | 2027 | 2027 | 0 | AT!J16410 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E16466 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F16466 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G16466 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H16466 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I16466 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J16466 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E16467 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F16467 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G16467 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H16467 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I16467 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J16467 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F16468 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H16427 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16424 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16424 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16424 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16424 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16424 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16424 |
| VKFTA | 2022 | 2022 | 30 | VK!E16464 |
| VKFTA | 2023 | 2023 | 30 | VK!F16464 |
| VKFTA | 2024 | 2024 | 30 | VK!G16464 |
| VKFTA | 2025 | 2025 | 30 | VK!H16464 |
| VKFTA | 2026 | 2026 | 30 | VK!I16464 |
| VKFTA | 2027 | 2027 | 30 | VK!J16464 |
| VCFTA | 2022 | 2022 | * | VC!D16526 |
| VCFTA | 2023 | 2023 | * | VC!E16526 |
| VCFTA | 2024 | 2024 | * | VC!F16526 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | * | VC!G16526 |
| VCFTA | 2026 | 2026 | * | VC!H16526 |
| VCFTA | 2027 | 2027 | * | VC!I16526 |
| VN-EAEU | 2022 | 2022 | 8,2 | EAV!D16500 |
| VN-EAEU | 2023 | 2023 | 5,5 | EAV!E16500 |
| VN-EAEU | 2024 | 2024 | 2,7 | EAV!F16500 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G16500 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H16500 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I16500 |
| AHKFTA | 2022 | 2022 | * | AKH!D16503 |
| AHKFTA | 2023 | 2023 | * | AKH!E16503 |
| AHKFTA | 2024 | 2024 | * | AKH!F16503 |
| AHKFTA | 2025 | 2025 | * | AKH!G16503 |
| AHKFTA | 2026 | 2026 | * | AKH!H16503 |
| AHKFTA | 2027 | 2027 | * | AKH!I16503 |
| EVFTA | 2022 | 2022 | 21,8 | EV-NK!D16521 |
| EVFTA | 2023 | 2023 | 19 | EV-NK!E16521 |
| EVFTA | 2024 | 2024 | 16,3 | EV-NK!F16521 |
| EVFTA | 2025 | 2025 | 13,6 | EV-NK!G16521 |
| EVFTA | 2026 | 2026 | 10,9 | EV-NK!H16521 |
| EVFTA | 2027 | 2027 | 8,1 | EV-NK!I16521 |
| UKVFTA | 2022 | 2022 | 21,8 | UKV!D16520 |
| UKVFTA | 2023 | 2023 | 19 | UKV!E16520 |
| UKVFTA | 2024 | 2024 | 16,3 | UKV!F16520 |
| UKVFTA | 2025 | 2025 | 13,6 | UKV!G16520 |
| UKVFTA | 2026 | 2026 | 10,9 | UKV!H16520 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 8,1 | UKV!I16520 |
| CPTPP | (I) | 2021 (DERIVED) | 20 | CPTPP!D16505 |
| CPTPP | (II) | 2022 (DERIVED) | 17,5 | CPTPP!E16505 |
| CPTPP | (III) | 2023 (DERIVED) | 15 | CPTPP!F16505 |
| CPTPP | (IV) | 2024 (DERIVED) | 12,5 | CPTPP!G16505 |
| CPTPP | (V) | 2025 (DERIVED) | 10 | CPTPP!H16505 |
| CPTPP | (VI) | 2026 (DERIVED) | 7,5 | CPTPP!I16505 |
| CPTPP | (VII) | 2027 (DERIVED) | 5 | CPTPP!J16505 |
| RCEP A | 2022 | 2022 | 30 | RCEPT-A!D16491 |
| RCEP A | 2023 | 2023 | 30 | RCEPT-A!E16491 |
| RCEP A | 2024 | 2024 | 30 | RCEPT-A!F16491 |
| RCEP A | 2025 | 2025 | 30 | RCEPT-A!G16491 |
| RCEP A | 2026 | 2026 | 30 | RCEPT-A!H16491 |
| RCEP A | 2027 | 2027 | 30 | RCEPT-A!I16491 |
| RCEP B | 2022 | 2022 | 30 | B!D16491 |
| RCEP B | 2023 | 2023 | 30 | B!E16491 |
| RCEP B | 2024 | 2024 | 30 | B!F16491 |
| RCEP B | 2025 | 2025 | 30 | B!G16491 |
| RCEP B | 2026 | 2026 | 30 | B!H16491 |
| RCEP B | 2027 | 2027 | 30 | B!I16491 |
| RCEP C | 2022 | 2022 | * | C!D16491 |
| RCEP C | 2023 | 2023 | * | C!E16491 |
| RCEP C | 2024 | 2024 | * | C!F16491 |
| RCEP C | 2025 | 2025 | * | C!G16491 |
| RCEP C | 2026 | 2026 | * | C!H16491 |
| RCEP C | 2027 | 2027 | * | C!I16491 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | * | D!D16490 |
| RCEP D | 2023 | 2023 | * | D!E16490 |
| RCEP D | 2024 | 2024 | * | D!F16490 |
| RCEP D | 2025 | 2025 | * | D!G16490 |
| RCEP D | 2026 | 2026 | * | D!H16490 |
| RCEP D | 2027 | 2027 | * | D!I16490 |
| RCEP E | 2022 | 2022 | * | E!D16494 |
| RCEP E | 2023 | 2023 | * | E!E16494 |
| RCEP E | 2024 | 2024 | * | E!F16494 |
| RCEP E | 2025 | 2025 | * | E!G16494 |
| RCEP E | 2026 | 2026 | * | E!H16494 |
| RCEP E | 2027 | 2027 | * | E!I16494 |
| RCEP F | 2022 | 2022 | 30 | F!D16491 |
| RCEP F | 2023 | 2023 | 30 | F!E16491 |
| RCEP F | 2024 | 2024 | 30 | F!F16491 |
| RCEP F | 2025 | 2025 | 30 | F!G16491 |
| RCEP F | 2026 | 2026 | 30 | F!H16491 |
| RCEP F | 2027 | 2027 | 30 | F!I16491 |
| VIFTA | 2024 | 2024 | * | VI!F15440 |
| VIFTA | 2025 | 2025 | * | VI!G15440 |
| VIFTA | 2026 | 2026 | * | VI!H15440 |
| VIFTA | 2027 | 2027 | * | VI!I15440 |

## 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 "7,5; M: 10" has a general 7.5% and an "M:" 10% 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 "7,5; M: 10", the FTA schedule for period (VI) shows "7,5". | | 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; 8704.32.49 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 | 8704.32.49 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 8704.32.49. 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 45% for 8704.32.49 was checked against BT2026 (cell BT2026!N17171), 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.