Vietnam Tariff Intelligence

HS 8704.32.69 detail

HS code	8704.32.69
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 20 t but not exceeding 24 t: / - - - - Other: / - - - - - Other
Unit	chiếc
Generated	10/11/2026 18:06:21
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/87043269/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17182
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N17182
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17182
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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
CPTPP	5; M: 6,6	5% · M: 6.6%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	20	20%	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 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)		5	AC!E16492
ATIGA	2022	2022	0	AT!E16421
ATIGA	2023	2023	0	AT!F16421
ATIGA	2024	2024	0	AT!G16421
ATIGA	2025	2025	0	AT!H16421
ATIGA	2026	2026	0	AT!I16421
ATIGA	2027	2027	0	AT!J16421
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16477
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16477

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16477
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16477
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16477
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16477
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16478
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16478
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16478
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16478
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16478
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16478
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16479
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16438
AIFTA	30/12/2022	2022	*	AI!F16435
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16435
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16435
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16435
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16435
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16435
VKFTA	2022	2022	20	VK!E16475
VKFTA	2023	2023	20	VK!F16475
VKFTA	2024	2024	20	VK!G16475
VKFTA	2025	2025	20	VK!H16475
VKFTA	2026	2026	20	VK!I16475
VKFTA	2027	2027	20	VK!J16475
VCFTA	2022	2022	*	VC!D16537
VCFTA	2023	2023	*	VC!E16537

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F16537
VCFTA	2025	2025	*	VC!G16537
VCFTA	2026	2026	*	VC!H16537
VCFTA	2027	2027	*	VC!I16537
VN-EAEU	2022	2022	*	EAV!D16511
VN-EAEU	2023	2023	*	EAV!E16511
VN-EAEU	2024	2024	*	EAV!F16511
VN-EAEU	2025	2025	*	EAV!G16511
VN-EAEU	2026	2026	*	EAV!H16511
VN-EAEU	2027	2027	*	EAV!I16511
AHKFTA	2022	2022	*	AKH!D16514
AHKFTA	2023	2023	*	AKH!E16514
AHKFTA	2024	2024	*	AKH!F16514
AHKFTA	2025	2025	*	AKH!G16514
AHKFTA	2026	2026	*	AKH!H16514
AHKFTA	2027	2027	*	AKH!I16514
EVFTA	2022	2022	14,5	EV-NK!D16532
EVFTA	2023	2023	12,7	EV-NK!E16532
EVFTA	2024	2024	10,9	EV-NK!F16532
EVFTA	2025	2025	9	EV-NK!G16532
EVFTA	2026	2026	7,2	EV-NK!H16532
EVFTA	2027	2027	5,4	EV-NK!I16532
UKVFTA	2022	2022	14,5	UKV!D16531
UKVFTA	2023	2023	12,7	UKV!E16531
UKVFTA	2024	2024	10,9	UKV!F16531
UKVFTA	2025	2025	9	UKV!G16531

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	7,2	UKV!H16531
UKVFTA	2027	2027	5,4	UKV!I16531
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D16516
CPTPP	(II)	2022 (DERIVED)	11,6	CPTPP!E16516
CPTPP	(III)	2023 (DERIVED)	10	CPTPP!F16516
CPTPP	(IV)	2024 (DERIVED)	8,3	CPTPP!G16516
CPTPP	(V)	2025 (DERIVED)	6,6	CPTPP!H16516
CPTPP	(VI)	2026 (DERIVED)	5	CPTPP!I16516
CPTPP	(VII)	2027 (DERIVED)	3,3	CPTPP!J16516
RCEP A	2022	2022	20	RCEPT-A!D16502
RCEP A	2023	2023	20	RCEPT-A!E16502
RCEP A	2024	2024	20	RCEPT-A!F16502
RCEP A	2025	2025	20	RCEPT-A!G16502
RCEP A	2026	2026	20	RCEPT-A!H16502
RCEP A	2027	2027	20	RCEPT-A!I16502
RCEP B	2022	2022	20	B!D16502
RCEP B	2023	2023	20	B!E16502
RCEP B	2024	2024	20	B!F16502
RCEP B	2025	2025	20	B!G16502
RCEP B	2026	2026	20	B!H16502
RCEP B	2027	2027	20	B!I16502
RCEP C	2022	2022	20	C!D16502
RCEP C	2023	2023	20	C!E16502
RCEP C	2024	2024	20	C!F16502
RCEP C	2025	2025	20	C!G16502
RCEP C	2026	2026	20	C!H16502

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	20	C!I16502
RCEP D	2022	2022	*	D!D16501
RCEP D	2023	2023	*	D!E16501
RCEP D	2024	2024	*	D!F16501
RCEP D	2025	2025	*	D!G16501
RCEP D	2026	2026	*	D!H16501
RCEP D	2027	2027	*	D!I16501
RCEP E	2022	2022	*	E!D16505
RCEP E	2023	2023	*	E!E16505
RCEP E	2024	2024	*	E!F16505
RCEP E	2025	2025	*	E!G16505
RCEP E	2026	2026	*	E!H16505
RCEP E	2027	2027	*	E!I16505
RCEP F	2022	2022	20	F!D16502
RCEP F	2023	2023	20	F!E16502
RCEP F	2024	2024	20	F!F16502
RCEP F	2025	2025	20	F!G16502
RCEP F	2026	2026	20	F!H16502
RCEP F	2027	2027	20	F!I16502
VIFTA	2024	2024	*	VI!F15451
VIFTA	2025	2025	*	VI!G15451
VIFTA	2026	2026	*	VI!H15451
VIFTA	2027	2027	*	VI!I15451

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8704.32 has 43 lines; 8704.32.69 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	8704.32.69 corresponds to Chapter 98 code 9821.30.35 (specific MFN: 7%). Applies only if Chapter 98 conditions are met.	- - - Khối lượng toàn bộ theo thiết kế trên 20 tấn nhưng không quá 24 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	8704.32.69 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
HS-005	BLUE	Chapter 98 equivalent exists	8704.32.69 corresponds to Chapter 98 code 9836.40.90 (specific MFN: 30%). Applies only if Chapter 98 conditions are met.	- - - - Loại khác	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 8704.32.69. 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 35% for 8704.32.69 was checked against BT2026 (cell BT2026!N17182), 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.