Vietnam Tariff Intelligence

HS 8704.32.91 detail

HS code	8704.32.91
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 45 t: / - - - - Completely Knocked Down: / - - - - - Refrigerated lorries (trucks)
Unit	chiếc
Generated	08/11/2026 21:55:46
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/87043291/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	150% thuế MFN	150% of MFN	15/2023/QĐ-TTg	2023-07-15	BT2026!K17197
Preferential (MFN)	Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98	Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98	26/2023/NĐ-CP	2023-07-15	BT2026!N17197
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17197
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

VN-LAO	0	0%	Consolidated BT2026		S	206/2025/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
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
ACFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Not eligible (*)
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 (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)
CPTPP	*	* not eligible	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Not eligible (*)
EVFTA	*	* not eligible	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Not eligible (*)
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
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 (*)
UKVFTA	*	* not eligible	Consolidated BT2026	2026	EUR.1	117/2022/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 (*)
VKFTA	*	* not eligible	Consolidated BT2026	2026	VK	125/2022/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)		*	AC!E16507
ATIGA	2022	2022	*	AT!E16436
ATIGA	2023	2023	*	AT!F16436
ATIGA	2024	2024	*	AT!G16436
ATIGA	2025	2025	*	AT!H16436
ATIGA	2026	2026	*	AT!I16436
ATIGA	2027	2027	*	AT!J16436
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16492
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16492
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16492
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16492

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16492
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16492
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16493
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16493
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16493
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16493
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16493
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16493
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16494
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H16453
AIFTA	30/12/2022	2022	*	AI!F16450
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16450
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16450
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16450
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16450
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16450
VKFTA	2022	2022	*	VK!E16490
VKFTA	2023	2023	*	VK!F16490
VKFTA	2024	2024	*	VK!G16490
VKFTA	2025	2025	*	VK!H16490
VKFTA	2026	2026	*	VK!I16490
VKFTA	2027	2027	*	VK!J16490
VCFTA	2022	2022	*	VC!D16552
VCFTA	2023	2023	*	VC!E16552
VCFTA	2024	2024	*	VC!F16552
VCFTA	2025	2025	*	VC!G16552

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H16552
VCFTA	2027	2027	*	VC!I16552
VN-EAEU	2022	2022	*	EAV!D16526
VN-EAEU	2023	2023	*	EAV!E16526
VN-EAEU	2024	2024	*	EAV!F16526
VN-EAEU	2025	2025	*	EAV!G16526
VN-EAEU	2026	2026	*	EAV!H16526
VN-EAEU	2027	2027	*	EAV!I16526
AHKFTA	2022	2022	*	AKH!D16529
AHKFTA	2023	2023	*	AKH!E16529
AHKFTA	2024	2024	*	AKH!F16529
AHKFTA	2025	2025	*	AKH!G16529
AHKFTA	2026	2026	*	AKH!H16529
AHKFTA	2027	2027	*	AKH!I16529
EVFTA	2022	2022	*	EV-NK!D16547
EVFTA	2023	2023	*	EV-NK!E16547
EVFTA	2024	2024	*	EV-NK!F16547
EVFTA	2025	2025	*	EV-NK!G16547
EVFTA	2026	2026	*	EV-NK!H16547
EVFTA	2027	2027	*	EV-NK!I16547
UKVFTA	2022	2022	*	UKV!D16546
UKVFTA	2023	2023	*	UKV!E16546
UKVFTA	2024	2024	*	UKV!F16546
UKVFTA	2025	2025	*	UKV!G16546
UKVFTA	2026	2026	*	UKV!H16546
UKVFTA	2027	2027	*	UKV!I16546

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	*	CPTPP!D16531
CPTPP	(II)	2022 (DERIVED)	*	CPTPP!E16531
CPTPP	(III)	2023 (DERIVED)	*	CPTPP!F16531
CPTPP	(IV)	2024 (DERIVED)	*	CPTPP!G16531
CPTPP	(V)	2025 (DERIVED)	*	CPTPP!H16531
CPTPP	(VI)	2026 (DERIVED)	*	CPTPP!I16531
CPTPP	(VII)	2027 (DERIVED)	*	CPTPP!J16531
RCEP A	2022	2022	*	RCEPT-A!D16517
RCEP A	2023	2023	*	RCEPT-A!E16517
RCEP A	2024	2024	*	RCEPT-A!F16517
RCEP A	2025	2025	*	RCEPT-A!G16517
RCEP A	2026	2026	*	RCEPT-A!H16517
RCEP A	2027	2027	*	RCEPT-A!I16517
RCEP B	2022	2022	*	B!D16517
RCEP B	2023	2023	*	B!E16517
RCEP B	2024	2024	*	B!F16517
RCEP B	2025	2025	*	B!G16517
RCEP B	2026	2026	*	B!H16517
RCEP B	2027	2027	*	B!I16517
RCEP C	2022	2022	*	C!D16517
RCEP C	2023	2023	*	C!E16517
RCEP C	2024	2024	*	C!F16517
RCEP C	2025	2025	*	C!G16517
RCEP C	2026	2026	*	C!H16517
RCEP C	2027	2027	*	C!I16517
RCEP D	2022	2022	*	D!D16516

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E16516
RCEP D	2024	2024	*	D!F16516
RCEP D	2025	2025	*	D!G16516
RCEP D	2026	2026	*	D!H16516
RCEP D	2027	2027	*	D!I16516
RCEP E	2022	2022	*	E!D16520
RCEP E	2023	2023	*	E!E16520
RCEP E	2024	2024	*	E!F16520
RCEP E	2025	2025	*	E!G16520
RCEP E	2026	2026	*	E!H16520
RCEP E	2027	2027	*	E!I16520
RCEP F	2022	2022	*	F!D16517
RCEP F	2023	2023	*	F!E16517
RCEP F	2024	2024	*	F!F16517
RCEP F	2025	2025	*	F!G16517
RCEP F	2026	2026	*	F!H16517
RCEP F	2027	2027	*	F!I16517
VIFTA	2024	2024	*	VI!F15466
VIFTA	2025	2025	*	VI!G15466
VIFTA	2026	2026	*	VI!H15466
VIFTA	2027	2027	*	VI!I15466

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8704.32 has 43 lines; 8704.32.91 is distinguished from its siblings by: Refrigerated lorries (trucks).	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8704.32.91. 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 Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98 for 8704.32.91 was checked against BT2026 (cell BT2026!N17197), 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.