Vietnam Tariff Intelligence

HS 8704.43.81 detail

HS code	8704.43.81
Description	Motor vehicles for the transport of goods / - Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion: / - - g.v.w. exceeding 20 tonnes: / - - - g.v.w. exceeding 45 t: / - - - - Other: / - - - - - Refrigerated lorries (trucks)
Unit	chiếc
Generated	03/11/2026 09:07:45
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/87044381/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17275
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17275
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17275
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AKFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E16585
ATIGA	2022	2022	0	AT!E16514
ATIGA	2023	2023	0	AT!F16514
ATIGA	2024	2024	0	AT!G16514
ATIGA	2025	2025	0	AT!H16514
ATIGA	2026	2026	0	AT!I16514
ATIGA	2027	2027	0	AT!J16514
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16570
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16570
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16570

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16570
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16570
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16570
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16571
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16571
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16571
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16571
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16571
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16571
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F16572
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16531
AIFTA	30/12/2022	2022	*	AI!F16528
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16528
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16528
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16528
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16528
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16528
VKFTA	2022	2022	0	VK!E16570
VKFTA	2023	2023	0	VK!F16570
VKFTA	2024	2024	0	VK!G16570
VKFTA	2025	2025	0	VK!H16570
VKFTA	2026	2026	0	VK!I16570
VKFTA	2027	2027	0	VK!J16570
VCFTA	2022	2022	0	VC!D16630
VCFTA	2023	2023	0	VC!E16630
VCFTA	2024	2024	0	VC!F16630

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16630
VCFTA	2026	2026	0	VC!H16630
VCFTA	2027	2027	0	VC!I16630
VN-EAEU	2022	2022	0	EAV!D16606
VN-EAEU	2023	2023	0	EAV!E16606
VN-EAEU	2024	2024	0	EAV!F16606
VN-EAEU	2025	2025	0	EAV!G16606
VN-EAEU	2026	2026	0	EAV!H16606
VN-EAEU	2027	2027	0	EAV!I16606
AHKFTA	2022	2022	0	AKH!D16607
AHKFTA	2023	2023	0	AKH!E16607
AHKFTA	2024	2024	0	AKH!F16607
AHKFTA	2025	2025	0	AKH!G16607
AHKFTA	2026	2026	0	AKH!H16607
AHKFTA	2027	2027	0	AKH!I16607
EVFTA	2022	2022	0	EV-NK!D16627
EVFTA	2023	2023	0	EV-NK!E16627
EVFTA	2024	2024	0	EV-NK!F16627
EVFTA	2025	2025	0	EV-NK!G16627
EVFTA	2026	2026	0	EV-NK!H16627
EVFTA	2027	2027	0	EV-NK!I16627
UKVFTA	2022	2022	0	UKV!D16626
UKVFTA	2023	2023	0	UKV!E16626
UKVFTA	2024	2024	0	UKV!F16626
UKVFTA	2025	2025	0	UKV!G16626
UKVFTA	2026	2026	0	UKV!H16626

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16626
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D16609
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E16609
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F16609
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G16609
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H16609
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I16609
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J16609
RCEP A	2022	2022	0	RCEPT-A!D16597
RCEP A	2023	2023	0	RCEPT-A!E16597
RCEP A	2024	2024	0	RCEPT-A!F16597
RCEP A	2025	2025	0	RCEPT-A!G16597
RCEP A	2026	2026	0	RCEPT-A!H16597
RCEP A	2027	2027	0	RCEPT-A!I16597
RCEP B	2022	2022	0	B!D16597
RCEP B	2023	2023	0	B!E16597
RCEP B	2024	2024	0	B!F16597
RCEP B	2025	2025	0	B!G16597
RCEP B	2026	2026	0	B!H16597
RCEP B	2027	2027	0	B!I16597
RCEP C	2022	2022	0	C!D16595
RCEP C	2023	2023	0	C!E16595
RCEP C	2024	2024	0	C!F16595
RCEP C	2025	2025	0	C!G16595
RCEP C	2026	2026	0	C!H16595
RCEP C	2027	2027	0	C!I16595

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D16594
RCEP D	2023	2023	0	D!E16594
RCEP D	2024	2024	0	D!F16594
RCEP D	2025	2025	0	D!G16594
RCEP D	2026	2026	0	D!H16594
RCEP D	2027	2027	0	D!I16594
RCEP E	2022	2022	0	E!D16598
RCEP E	2023	2023	0	E!E16598
RCEP E	2024	2024	0	E!F16598
RCEP E	2025	2025	0	E!G16598
RCEP E	2026	2026	0	E!H16598
RCEP E	2027	2027	0	E!I16598
RCEP F	2022	2022	0	F!D16597
RCEP F	2023	2023	0	F!E16597
RCEP F	2024	2024	0	F!F16597
RCEP F	2025	2025	0	F!G16597
RCEP F	2026	2026	0	F!H16597
RCEP F	2027	2027	0	F!I16597
VIFTA	2024	2024	0	VI!F15544
VIFTA	2025	2025	0	VI!G15544
VIFTA	2026	2026	0	VI!H15544
VIFTA	2027	2027	0	VI!I15544

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-013	YELLOW	FTA rate not lower than MFN	AANZFTA 5%, AKFTA 50%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 8704.43 has 21 lines; 8704.43.81 is distinguished from its siblings by: Refrigerated lorries (trucks).	8704.43.11 Refrigerated lorries (trucks); 8704.43.19 Other; 8704.43.21 Refrigerated lorries (trucks); 8704.43.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.43.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.43.24 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
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8704.43.81 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8704.43.81	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8704.43.81. 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 0% for 8704.43.81 was checked against BT2026 (cell BT2026!N17275), 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.