Vietnam Tariff Intelligence

HS 8704.60.12 detail

HS code	8704.60.12
Description	Motor vehicles for the transport of goods / - Other, with only electric motor for propulsion: / - - Completely Knocked Down: / - - - Three-wheeled vehicles
Unit	chiếc
Generated	02/11/2026 05:00:19
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/87046012/

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!K17350
Preferential (MFN)	Theo hướng dẫn tại khoản 1.1 Chương 98	Theo hướng dẫn tại khoản 1.1 Chương 98	26/2023/NĐ-CP	2023-07-15	BT2026!N17350
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17350
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E16660
ATIGA	2022	2022	*	AT!E16589
ATIGA	2023	2023	*	AT!F16589
ATIGA	2024	2024	*	AT!G16589
ATIGA	2025	2025	*	AT!H16589
ATIGA	2026	2026	*	AT!I16589
ATIGA	2027	2027	*	AT!J16589
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16645
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16645

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16645
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16645
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16645
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16645
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16646
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16646
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16646
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16646
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16646
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16646
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16647
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H16606
AIFTA	30/12/2022	2022	*	AI!F16603
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16603
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16603
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16603
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16603
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16603
VKFTA	2022	2022	*	VK!E16645
VKFTA	2023	2023	*	VK!F16645
VKFTA	2024	2024	*	VK!G16645
VKFTA	2025	2025	*	VK!H16645
VKFTA	2026	2026	*	VK!I16645
VKFTA	2027	2027	*	VK!J16645
VCFTA	2022	2022	*	VC!D16705
VCFTA	2023	2023	*	VC!E16705

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F16705
VCFTA	2025	2025	*	VC!G16705
VCFTA	2026	2026	*	VC!H16705
VCFTA	2027	2027	*	VC!I16705
VN-EAEU	2022	2022	*	EAV!D16681
VN-EAEU	2023	2023	*	EAV!E16681
VN-EAEU	2024	2024	*	EAV!F16681
VN-EAEU	2025	2025	*	EAV!G16681
VN-EAEU	2026	2026	*	EAV!H16681
VN-EAEU	2027	2027	*	EAV!I16681
AHKFTA	2022	2022	*	AKH!D16682
AHKFTA	2023	2023	*	AKH!E16682
AHKFTA	2024	2024	*	AKH!F16682
AHKFTA	2025	2025	*	AKH!G16682
AHKFTA	2026	2026	*	AKH!H16682
AHKFTA	2027	2027	*	AKH!I16682
EVFTA	2022	2022	*	EV-NK!D16702
EVFTA	2023	2023	*	EV-NK!E16702
EVFTA	2024	2024	*	EV-NK!F16702
EVFTA	2025	2025	*	EV-NK!G16702
EVFTA	2026	2026	*	EV-NK!H16702
EVFTA	2027	2027	*	EV-NK!I16702
UKVFTA	2022	2022	*	UKV!D16701
UKVFTA	2023	2023	*	UKV!E16701
UKVFTA	2024	2024	*	UKV!F16701
UKVFTA	2025	2025	*	UKV!G16701

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	*	UKV!H16701
UKVFTA	2027	2027	*	UKV!I16701
CPTPP	(I)	2021 (DERIVED)	*	CPTPP!D16684
CPTPP	(II)	2022 (DERIVED)	*	CPTPP!E16684
CPTPP	(III)	2023 (DERIVED)	*	CPTPP!F16684
CPTPP	(IV)	2024 (DERIVED)	*	CPTPP!G16684
CPTPP	(V)	2025 (DERIVED)	*	CPTPP!H16684
CPTPP	(VI)	2026 (DERIVED)	*	CPTPP!I16684
CPTPP	(VII)	2027 (DERIVED)	*	CPTPP!J16684
RCEP A	2022	2022	*	RCEPT-A!D16672
RCEP A	2023	2023	*	RCEPT-A!E16672
RCEP A	2024	2024	*	RCEPT-A!F16672
RCEP A	2025	2025	*	RCEPT-A!G16672
RCEP A	2026	2026	*	RCEPT-A!H16672
RCEP A	2027	2027	*	RCEPT-A!I16672
RCEP B	2022	2022	*	B!D16672
RCEP B	2023	2023	*	B!E16672
RCEP B	2024	2024	*	B!F16672
RCEP B	2025	2025	*	B!G16672
RCEP B	2026	2026	*	B!H16672
RCEP B	2027	2027	*	B!I16672
RCEP C	2022	2022	*	C!D16670
RCEP C	2023	2023	*	C!E16670
RCEP C	2024	2024	*	C!F16670
RCEP C	2025	2025	*	C!G16670
RCEP C	2026	2026	*	C!H16670

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I16670
RCEP D	2022	2022	*	D!D16669
RCEP D	2023	2023	*	D!E16669
RCEP D	2024	2024	*	D!F16669
RCEP D	2025	2025	*	D!G16669
RCEP D	2026	2026	*	D!H16669
RCEP D	2027	2027	*	D!I16669
RCEP E	2022	2022	*	E!D16673
RCEP E	2023	2023	*	E!E16673
RCEP E	2024	2024	*	E!F16673
RCEP E	2025	2025	*	E!G16673
RCEP E	2026	2026	*	E!H16673
RCEP E	2027	2027	*	E!I16673
RCEP F	2022	2022	*	F!D16672
RCEP F	2023	2023	*	F!E16672
RCEP F	2024	2024	*	F!F16672
RCEP F	2025	2025	*	F!G16672
RCEP F	2026	2026	*	F!H16672
RCEP F	2027	2027	*	F!I16672
VIFTA	2024	2024	*	VI!F15619
VIFTA	2025	2025	*	VI!G15619
VIFTA	2026	2026	*	VI!H15619
VIFTA	2027	2027	*	VI!I15619

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 8704.60 has 10 lines; 8704.60.12 is distinguished from its siblings by: Three-wheeled vehicles.	8704.60.11 Pick-up trucks; 8704.60.19 Other; 8704.60.21 Pick-up trucks; 8704.60.22 Three-wheeled vehicles; 8704.60.29 Other; 8704.60.91 g.v.w. exceeding 5 t but not exceeding 10 t	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	8704.60.12 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8704.60.12	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 8704.60.12. 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 khoản 1.1 Chương 98 for 8704.60.12 was checked against BT2026 (cell BT2026!N17350), 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.