Vietnam Tariff Intelligence

HS 8704.90.91 detail

HS code	8704.90.91
Description	Motor vehicles for the transport of goods / - Other: / - - Other: / - - - g.v.w. not exceeding 5 t
Unit	chiếc
Generated	11/11/2026 12:19:48
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/87049091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	105	105%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17364
Preferential (MFN)	70	70%	26/2023/NĐ-CP	2023-07-15	BT2026!N17364
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17364
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
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
EVFTA	24,7	24.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	24,7	24.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	28; M: 35	28% · M: 35%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
ACFTA	45 (-BN, ID, MY, MM, PH)	45% (except BN, ID, MY, MM, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AANZFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	68	68%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	68	68%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	68	68%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	68	68%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	68	68%	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 (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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)		45	AC!E16674
ATIGA	2022	2022	0	AT!E16603
ATIGA	2023	2023	0	AT!F16603
ATIGA	2024	2024	0	AT!G16603
ATIGA	2025	2025	0	AT!H16603
ATIGA	2026	2026	0	AT!I16603
ATIGA	2027	2027	0	AT!J16603
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16659
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16659
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16659
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16659

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16659
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16659
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16660
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16660
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16660
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16660
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16660
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16660
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16661
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AANZ!H16620
AIFTA	30/12/2022	2022	*	AI!F16617
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16617
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16617
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16617
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16617
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16617
VKFTA	2022	2022	68	VK!E16659
VKFTA	2023	2023	68	VK!F16659
VKFTA	2024	2024	68	VK!G16659
VKFTA	2025	2025	68	VK!H16659
VKFTA	2026	2026	68	VK!I16659
VKFTA	2027	2027	68	VK!J16659
VCFTA	2022	2022	*	VC!D16719
VCFTA	2023	2023	*	VC!E16719
VCFTA	2024	2024	*	VC!F16719
VCFTA	2025	2025	*	VC!G16719

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H16719
VCFTA	2027	2027	*	VC!I16719
VN-EAEU	2022	2022	*	EAV!D16695
VN-EAEU	2023	2023	*	EAV!E16695
VN-EAEU	2024	2024	*	EAV!F16695
VN-EAEU	2025	2025	*	EAV!G16695
VN-EAEU	2026	2026	*	EAV!H16695
VN-EAEU	2027	2027	*	EAV!I16695
AHKFTA	2022	2022	*	AKH!D16696
AHKFTA	2023	2023	*	AKH!E16696
AHKFTA	2024	2024	*	AKH!F16696
AHKFTA	2025	2025	*	AKH!G16696
AHKFTA	2026	2026	*	AKH!H16696
AHKFTA	2027	2027	*	AKH!I16696
EVFTA	2022	2022	49,4	EV-NK!D16716
EVFTA	2023	2023	43,2	EV-NK!E16716
EVFTA	2024	2024	37	EV-NK!F16716
EVFTA	2025	2025	30,9	EV-NK!G16716
EVFTA	2026	2026	24,7	EV-NK!H16716
EVFTA	2027	2027	18,5	EV-NK!I16716
UKVFTA	2022	2022	49,4	UKV!D16715
UKVFTA	2023	2023	43,2	UKV!E16715
UKVFTA	2024	2024	37	UKV!F16715
UKVFTA	2025	2025	30,9	UKV!G16715
UKVFTA	2026	2026	24,7	UKV!H16715
UKVFTA	2027	2027	18,5	UKV!I16715

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	63	CPTPP!D16698
CPTPP	(II)	2022 (DERIVED)	56	CPTPP!E16698
CPTPP	(III)	2023 (DERIVED)	49	CPTPP!F16698
CPTPP	(IV)	2024 (DERIVED)	42	CPTPP!G16698
CPTPP	(V)	2025 (DERIVED)	35	CPTPP!H16698
CPTPP	(VI)	2026 (DERIVED)	28	CPTPP!I16698
CPTPP	(VII)	2027 (DERIVED)	21	CPTPP!J16698
RCEP A	2022	2022	68	RCEPT-A!D16686
RCEP A	2023	2023	68	RCEPT-A!E16686
RCEP A	2024	2024	68	RCEPT-A!F16686
RCEP A	2025	2025	68	RCEPT-A!G16686
RCEP A	2026	2026	68	RCEPT-A!H16686
RCEP A	2027	2027	68	RCEPT-A!I16686
RCEP B	2022	2022	68	B!D16686
RCEP B	2023	2023	68	B!E16686
RCEP B	2024	2024	68	B!F16686
RCEP B	2025	2025	68	B!G16686
RCEP B	2026	2026	68	B!H16686
RCEP B	2027	2027	68	B!I16686
RCEP C	2022	2022	68	C!D16684
RCEP C	2023	2023	68	C!E16684
RCEP C	2024	2024	68	C!F16684
RCEP C	2025	2025	68	C!G16684
RCEP C	2026	2026	68	C!H16684
RCEP C	2027	2027	68	C!I16684
RCEP D	2022	2022	*	D!D16683

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E16683
RCEP D	2024	2024	*	D!F16683
RCEP D	2025	2025	*	D!G16683
RCEP D	2026	2026	*	D!H16683
RCEP D	2027	2027	*	D!I16683
RCEP E	2022	2022	*	E!D16687
RCEP E	2023	2023	*	E!E16687
RCEP E	2024	2024	*	E!F16687
RCEP E	2025	2025	*	E!G16687
RCEP E	2026	2026	*	E!H16687
RCEP E	2027	2027	*	E!I16687
RCEP F	2022	2022	68	F!D16686
RCEP F	2023	2023	68	F!E16686
RCEP F	2024	2024	68	F!F16686
RCEP F	2025	2025	68	F!G16686
RCEP F	2026	2026	68	F!H16686
RCEP F	2027	2027	68	F!I16686
VIFTA	2024	2024	*	VI!F15633
VIFTA	2025	2025	*	VI!G15633
VIFTA	2026	2026	*	VI!H15633
VIFTA	2027	2027	*	VI!I15633

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 "28; M: 35" has a general 28% and an "M:" 35% 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 "28; M: 35", the FTA schedule for period (VI) shows "28".		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 8704.90 has 6 lines; 8704.90.91 is distinguished from its siblings by: g.v.w. not exceeding 5 t.	8704.90.10 Completely Knocked Down; 8704.90.92 g.v.w. exceeding 5 t but not exceeding 10 t; 8704.90.93 g.v.w. exceeding 10 t but not exceeding 20 t; 8704.90.94 g.v.w. exceeding 20 t but not exceeding 45 t; 8704.90.95 g.v.w. exceeding 45 t	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 8704.90.91. 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 70% for 8704.90.91 was checked against BT2026 (cell BT2026!N17364), 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.