Vietnam Tariff Intelligence

HS 8704.90.95 detail

HS code	8704.90.95
Description	Motor vehicles for the transport of goods / - Other: / - - Other: / - - - g.v.w. exceeding 45 t
Unit	chiếc
Generated	05/11/2026 15:07:03
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/87049095/

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!K17368
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17368
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17368
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/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
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
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AC!E16678
ATIGA	2022	2022	0	AT!E16607
ATIGA	2023	2023	0	AT!F16607
ATIGA	2024	2024	0	AT!G16607
ATIGA	2025	2025	0	AT!H16607
ATIGA	2026	2026	0	AT!I16607
ATIGA	2027	2027	0	AT!J16607
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16663
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16663
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16663

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16663
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16663
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16663
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16664
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16664
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16664
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16664
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16664
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16664
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16665
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16624
AIFTA	30/12/2022	2022	*	AI!F16621
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16621
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16621
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16621
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16621
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16621
VKFTA	2022	2022	0	VK!E16663
VKFTA	2023	2023	0	VK!F16663
VKFTA	2024	2024	0	VK!G16663
VKFTA	2025	2025	0	VK!H16663
VKFTA	2026	2026	0	VK!I16663
VKFTA	2027	2027	0	VK!J16663
VCFTA	2022	2022	0	VC!D16723
VCFTA	2023	2023	0	VC!E16723
VCFTA	2024	2024	0	VC!F16723

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16723
VCFTA	2026	2026	0	VC!H16723
VCFTA	2027	2027	0	VC!I16723
VN-EAEU	2022	2022	0	EAV!D16699
VN-EAEU	2023	2023	0	EAV!E16699
VN-EAEU	2024	2024	0	EAV!F16699
VN-EAEU	2025	2025	0	EAV!G16699
VN-EAEU	2026	2026	0	EAV!H16699
VN-EAEU	2027	2027	0	EAV!I16699
AHKFTA	2022	2022	0	AKH!D16700
AHKFTA	2023	2023	0	AKH!E16700
AHKFTA	2024	2024	0	AKH!F16700
AHKFTA	2025	2025	0	AKH!G16700
AHKFTA	2026	2026	0	AKH!H16700
AHKFTA	2027	2027	0	AKH!I16700
EVFTA	2022	2022	0	EV-NK!D16720
EVFTA	2023	2023	0	EV-NK!E16720
EVFTA	2024	2024	0	EV-NK!F16720
EVFTA	2025	2025	0	EV-NK!G16720
EVFTA	2026	2026	0	EV-NK!H16720
EVFTA	2027	2027	0	EV-NK!I16720
UKVFTA	2022	2022	0	UKV!D16719
UKVFTA	2023	2023	0	UKV!E16719
UKVFTA	2024	2024	0	UKV!F16719
UKVFTA	2025	2025	0	UKV!G16719
UKVFTA	2026	2026	0	UKV!H16719

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16719
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D16702
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E16702
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F16702
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G16702
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H16702
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I16702
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J16702
RCEP A	2022	2022	0	RCEPT-A!D16690
RCEP A	2023	2023	0	RCEPT-A!E16690
RCEP A	2024	2024	0	RCEPT-A!F16690
RCEP A	2025	2025	0	RCEPT-A!G16690
RCEP A	2026	2026	0	RCEPT-A!H16690
RCEP A	2027	2027	0	RCEPT-A!I16690
RCEP B	2022	2022	0	B!D16690
RCEP B	2023	2023	0	B!E16690
RCEP B	2024	2024	0	B!F16690
RCEP B	2025	2025	0	B!G16690
RCEP B	2026	2026	0	B!H16690
RCEP B	2027	2027	0	B!I16690
RCEP C	2022	2022	0	C!D16688
RCEP C	2023	2023	0	C!E16688
RCEP C	2024	2024	0	C!F16688
RCEP C	2025	2025	0	C!G16688
RCEP C	2026	2026	0	C!H16688
RCEP C	2027	2027	0	C!I16688

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D16687
RCEP D	2023	2023	0	D!E16687
RCEP D	2024	2024	0	D!F16687
RCEP D	2025	2025	0	D!G16687
RCEP D	2026	2026	0	D!H16687
RCEP D	2027	2027	0	D!I16687
RCEP E	2022	2022	0	E!D16691
RCEP E	2023	2023	0	E!E16691
RCEP E	2024	2024	0	E!F16691
RCEP E	2025	2025	0	E!G16691
RCEP E	2026	2026	0	E!H16691
RCEP E	2027	2027	0	E!I16691
RCEP F	2022	2022	0	F!D16690
RCEP F	2023	2023	0	F!E16690
RCEP F	2024	2024	0	F!F16690
RCEP F	2025	2025	0	F!G16690
RCEP F	2026	2026	0	F!H16690
RCEP F	2027	2027	0	F!I16690
VIFTA	2024	2024	0	VI!F15637
VIFTA	2025	2025	0	VI!G15637
VIFTA	2026	2026	0	VI!H15637
VIFTA	2027	2027	0	VI!I15637

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%, ACFTA 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 8704.90 has 6 lines; 8704.90.95 is distinguished from its siblings by: g.v.w. exceeding 45 t.	8704.90.10 Completely Knocked Down; 8704.90.91 g.v.w. not exceeding 5 t; 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	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 8704.90.95. 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 8704.90.95 was checked against BT2026 (cell BT2026!N17368), 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.