Vietnam Tariff Intelligence

HS 8705.40.00 detail

HS code	8705.40.00
Description	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units) / - Concrete-mixer lorries
Unit	chiếc
Generated	09/11/2026 20:45:54
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/87054000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17373
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N17373
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17373
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

AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0 (-BN, MM)	0% (except BN, MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MM)	0% (except MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
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
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
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E16684
ATIGA	2022	2022	0	AT!E16613
ATIGA	2023	2023	0	AT!F16613
ATIGA	2024	2024	0	AT!G16613
ATIGA	2025	2025	0	AT!H16613
ATIGA	2026	2026	0	AT!I16613
ATIGA	2027	2027	0	AT!J16613
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16669
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16669
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16669
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16669

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16669
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16669
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16670
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16670
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16670
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16670
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16670
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16670
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16671
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16630
AIFTA	30/12/2022	2022	0	AI!F16627
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G16627
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H16627
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I16627
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J16627
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K16627
VKFTA	2022	2022	0	VK!E16669
VKFTA	2023	2023	0	VK!F16669
VKFTA	2024	2024	0	VK!G16669
VKFTA	2025	2025	0	VK!H16669
VKFTA	2026	2026	0	VK!I16669
VKFTA	2027	2027	0	VK!J16669
VCFTA	2022	2022	2	VC!D16729
VCFTA	2023	2023	1	VC!E16729
VCFTA	2024	2024	0	VC!F16729
VCFTA	2025	2025	0	VC!G16729

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H16729
VCFTA	2027	2027	0	VC!I16729
VN-EAEU	2022	2022	0	EAV!D16705
VN-EAEU	2023	2023	0	EAV!E16705
VN-EAEU	2024	2024	0	EAV!F16705
VN-EAEU	2025	2025	0	EAV!G16705
VN-EAEU	2026	2026	0	EAV!H16705
VN-EAEU	2027	2027	0	EAV!I16705
AHKFTA	2022	2022	9	AKH!D16706
AHKFTA	2023	2023	6	AKH!E16706
AHKFTA	2024	2024	6	AKH!F16706
AHKFTA	2025	2025	3	AKH!G16706
AHKFTA	2026	2026	3	AKH!H16706
AHKFTA	2027	2027	0	AKH!I16706
EVFTA	2022	2022	10,9	EV-NK!D16726
EVFTA	2023	2023	9,5	EV-NK!E16726
EVFTA	2024	2024	8,1	EV-NK!F16726
EVFTA	2025	2025	6,8	EV-NK!G16726
EVFTA	2026	2026	5,4	EV-NK!H16726
EVFTA	2027	2027	4	EV-NK!I16726
UKVFTA	2022	2022	10,9	UKV!D16725
UKVFTA	2023	2023	9,5	UKV!E16725
UKVFTA	2024	2024	8,1	UKV!F16725
UKVFTA	2025	2025	6,8	UKV!G16725
UKVFTA	2026	2026	5,4	UKV!H16725
UKVFTA	2027	2027	4	UKV!I16725

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D16708
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E16708
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F16708
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G16708
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H16708
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I16708
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J16708
RCEP A	2022	2022	0	RCEPT-A!D16696
RCEP A	2023	2023	0	RCEPT-A!E16696
RCEP A	2024	2024	0	RCEPT-A!F16696
RCEP A	2025	2025	0	RCEPT-A!G16696
RCEP A	2026	2026	0	RCEPT-A!H16696
RCEP A	2027	2027	0	RCEPT-A!I16696
RCEP B	2022	2022	0	B!D16696
RCEP B	2023	2023	0	B!E16696
RCEP B	2024	2024	0	B!F16696
RCEP B	2025	2025	0	B!G16696
RCEP B	2026	2026	0	B!H16696
RCEP B	2027	2027	0	B!I16696
RCEP C	2022	2022	0	C!D16694
RCEP C	2023	2023	0	C!E16694
RCEP C	2024	2024	0	C!F16694
RCEP C	2025	2025	0	C!G16694
RCEP C	2026	2026	0	C!H16694
RCEP C	2027	2027	0	C!I16694
RCEP D	2022	2022	0	D!D16693

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E16693
RCEP D	2024	2024	0	D!F16693
RCEP D	2025	2025	0	D!G16693
RCEP D	2026	2026	0	D!H16693
RCEP D	2027	2027	0	D!I16693
RCEP E	2022	2022	0	E!D16697
RCEP E	2023	2023	0	E!E16697
RCEP E	2024	2024	0	E!F16697
RCEP E	2025	2025	0	E!G16697
RCEP E	2026	2026	0	E!H16697
RCEP E	2027	2027	0	E!I16697
RCEP F	2022	2022	0	F!D16696
RCEP F	2023	2023	0	F!E16696
RCEP F	2024	2024	0	F!F16696
RCEP F	2025	2025	0	F!G16696
RCEP F	2026	2026	0	F!H16696
RCEP F	2027	2027	0	F!I16696
VIFTA	2024	2024	12.9	VI!F15642
VIFTA	2025	2025	10.7	VI!G15642
VIFTA	2026	2026	8.6	VI!H15642
VIFTA	2027	2027	6.4	VI!I15642

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
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 8705.40.00. 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 15% for 8705.40.00 was checked against BT2026 (cell BT2026!N17373), 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.