Vietnam Tariff Intelligence

HS 8705.90.50 detail

HS code	8705.90.50
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) / - Other: / - - Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds
Unit	chiếc
Generated	04/11/2026 01:05:27
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/87059050/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17375
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N17375
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17375
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	0%	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
AKFTA	0	0%	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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex F)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,7	2.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
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)		0	AC!E16686
ATIGA	2022	2022	0	AT!E16615
ATIGA	2023	2023	0	AT!F16615
ATIGA	2024	2024	0	AT!G16615
ATIGA	2025	2025	0	AT!H16615
ATIGA	2026	2026	0	AT!I16615
ATIGA	2027	2027	0	AT!J16615
AJCEP	30/12/2022 - 31/3/2023	2022	5	AJ!E16671
AJCEP	01/4/2023 - 31/3/2024	2023	5	AJ!F16671
AJCEP	01/4/2024 - 31/3/2025	2024	5	AJ!G16671
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H16671

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I16671
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J16671
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E16672
VJEPA	01/4/2023 - 31/3/2024	2023	5	VJ!F16672
VJEPA	01/4/2024 - 31/3/2025	2024	5	VJ!G16672
VJEPA	01/4/2025 - 31/3/2026	2025	5	VJ!H16672
VJEPA	01/4/2026 - 31/3/2027	2026	5	VJ!I16672
VJEPA	01/4/2027 - 31/3/2028	2027	5	VJ!J16672
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16673
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16632
AIFTA	30/12/2022	2022	0	AI!F16629
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G16629
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H16629
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I16629
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J16629
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K16629
VKFTA	2022	2022	0	VK!E16671
VKFTA	2023	2023	0	VK!F16671
VKFTA	2024	2024	0	VK!G16671
VKFTA	2025	2025	0	VK!H16671
VKFTA	2026	2026	0	VK!I16671
VKFTA	2027	2027	0	VK!J16671
VCFTA	2022	2022	5	VC!D16731
VCFTA	2023	2023	5	VC!E16731
VCFTA	2024	2024	0	VC!F16731
VCFTA	2025	2025	0	VC!G16731

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H16731
VCFTA	2027	2027	0	VC!I16731
VN-EAEU	2022	2022	0	EAV!D16707
VN-EAEU	2023	2023	0	EAV!E16707
VN-EAEU	2024	2024	0	EAV!F16707
VN-EAEU	2025	2025	0	EAV!G16707
VN-EAEU	2026	2026	0	EAV!H16707
VN-EAEU	2027	2027	0	EAV!I16707
AHKFTA	2022	2022	5	AKH!D16708
AHKFTA	2023	2023	5	AKH!E16708
AHKFTA	2024	2024	5	AKH!F16708
AHKFTA	2025	2025	5	AKH!G16708
AHKFTA	2026	2026	5	AKH!H16708
AHKFTA	2027	2027	5	AKH!I16708
EVFTA	2022	2022	3,6	EV-NK!D16728
EVFTA	2023	2023	3,1	EV-NK!E16728
EVFTA	2024	2024	2,7	EV-NK!F16728
EVFTA	2025	2025	2,2	EV-NK!G16728
EVFTA	2026	2026	1,8	EV-NK!H16728
EVFTA	2027	2027	1,3	EV-NK!I16728
UKVFTA	2022	2022	3,6	UKV!D16727
UKVFTA	2023	2023	3,1	UKV!E16727
UKVFTA	2024	2024	2,7	UKV!F16727
UKVFTA	2025	2025	2,2	UKV!G16727
UKVFTA	2026	2026	1,8	UKV!H16727
UKVFTA	2027	2027	1,3	UKV!I16727

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D16710
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E16710
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F16710
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G16710
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H16710
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I16710
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J16710
RCEP A	2022	2022	4,5	RCEPT-A!D16698
RCEP A	2023	2023	4	RCEPT-A!E16698
RCEP A	2024	2024	3,5	RCEPT-A!F16698
RCEP A	2025	2025	3	RCEPT-A!G16698
RCEP A	2026	2026	2,5	RCEPT-A!H16698
RCEP A	2027	2027	2	RCEPT-A!I16698
RCEP B	2022	2022	4,5	B!D16698
RCEP B	2023	2023	4	B!E16698
RCEP B	2024	2024	3,5	B!F16698
RCEP B	2025	2025	3	B!G16698
RCEP B	2026	2026	2,5	B!H16698
RCEP B	2027	2027	2	B!I16698
RCEP C	2022	2022	4,5	C!D16696
RCEP C	2023	2023	4	C!E16696
RCEP C	2024	2024	3,5	C!F16696
RCEP C	2025	2025	3	C!G16696
RCEP C	2026	2026	2,5	C!H16696
RCEP C	2027	2027	2	C!I16696
RCEP D	2022	2022	4,5	D!D16695

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	4,1	D!E16695
RCEP D	2024	2024	3,6	D!F16695
RCEP D	2025	2025	3,2	D!G16695
RCEP D	2026	2026	2,7	D!H16695
RCEP D	2027	2027	2,3	D!I16695
RCEP E	2022	2022	4,5	E!D16699
RCEP E	2023	2023	4	E!E16699
RCEP E	2024	2024	3,5	E!F16699
RCEP E	2025	2025	3	E!G16699
RCEP E	2026	2026	2,5	E!H16699
RCEP E	2027	2027	2	E!I16699
RCEP F	2022	2022	4,5	F!D16698
RCEP F	2023	2023	4	F!E16698
RCEP F	2024	2024	3,5	F!F16698
RCEP F	2025	2025	3	F!G16698
RCEP F	2026	2026	2,5	F!H16698
RCEP F	2027	2027	2	F!I16698
VIFTA	2024	2024	*	VI!F15644
VIFTA	2025	2025	*	VI!G15644
VIFTA	2026	2026	*	VI!H15644
VIFTA	2027	2027	*	VI!I15644

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	AHKFTA 5%, AJCEP 5%, VJEPA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 8705.90 has 3 lines; 8705.90.50 is distinguished from its siblings by: Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds.	8705.90.60 Mobile explosive production vehicles; 8705.90.90 Other	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 8705.90.50. 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 5% for 8705.90.50 was checked against BT2026 (cell BT2026!N17375), 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)

Item policy
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.