Vietnam Tariff Intelligence

HS 8705.90.90 detail

HS code	8705.90.90
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: / - - Other
Unit	chiếc
Generated	05/11/2026 14:53:18
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/87059090/

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!K17377
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17377
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17377
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-BN, KH, MM)	0% (except BN, KH, MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	0(-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
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

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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E16688
ATIGA	2022	2022	0	AT!E16617
ATIGA	2023	2023	0	AT!F16617
ATIGA	2024	2024	0	AT!G16617
ATIGA	2025	2025	0	AT!H16617
ATIGA	2026	2026	0	AT!I16617
ATIGA	2027	2027	0	AT!J16617
AJCEP	30/12/2022 - 31/3/2023	2022	5	AJ!E16673
AJCEP	01/4/2023 - 31/3/2024	2023	5	AJ!F16673
AJCEP	01/4/2024 - 31/3/2025	2024	5	AJ!G16673

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H16673
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I16673
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J16673
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E16674
VJEPA	01/4/2023 - 31/3/2024	2023	5	VJ!F16674
VJEPA	01/4/2024 - 31/3/2025	2024	5	VJ!G16674
VJEPA	01/4/2025 - 31/3/2026	2025	5	VJ!H16674
VJEPA	01/4/2026 - 31/3/2027	2026	5	VJ!I16674
VJEPA	01/4/2027 - 31/3/2028	2027	5	VJ!J16674
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16675
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16634
AIFTA	30/12/2022	2022	0	AI!F16631
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G16631
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H16631
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I16631
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J16631
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K16631
VKFTA	2022	2022	0	VK!E16673
VKFTA	2023	2023	0	VK!F16673
VKFTA	2024	2024	0	VK!G16673
VKFTA	2025	2025	0	VK!H16673
VKFTA	2026	2026	0	VK!I16673
VKFTA	2027	2027	0	VK!J16673
VCFTA	2022	2022	5	VC!D16733
VCFTA	2023	2023	5	VC!E16733
VCFTA	2024	2024	0	VC!F16733

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16733
VCFTA	2026	2026	0	VC!H16733
VCFTA	2027	2027	0	VC!I16733
VN-EAEU	2022	2022	0	EAV!D16709
VN-EAEU	2023	2023	0	EAV!E16709
VN-EAEU	2024	2024	0	EAV!F16709
VN-EAEU	2025	2025	0	EAV!G16709
VN-EAEU	2026	2026	0	EAV!H16709
VN-EAEU	2027	2027	0	EAV!I16709
AHKFTA	2022	2022	0	AKH!D16710
AHKFTA	2023	2023	0	AKH!E16710
AHKFTA	2024	2024	0	AKH!F16710
AHKFTA	2025	2025	0	AKH!G16710
AHKFTA	2026	2026	0	AKH!H16710
AHKFTA	2027	2027	0	AKH!I16710
EVFTA	2022	2022	0	EV-NK!D16730
EVFTA	2023	2023	0	EV-NK!E16730
EVFTA	2024	2024	0	EV-NK!F16730
EVFTA	2025	2025	0	EV-NK!G16730
EVFTA	2026	2026	0	EV-NK!H16730
EVFTA	2027	2027	0	EV-NK!I16730
UKVFTA	2022	2022	0	UKV!D16729
UKVFTA	2023	2023	0	UKV!E16729
UKVFTA	2024	2024	0	UKV!F16729
UKVFTA	2025	2025	0	UKV!G16729
UKVFTA	2026	2026	0	UKV!H16729

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16729
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D16712
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E16712
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F16712
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G16712
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H16712
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I16712
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J16712
RCEP A	2022	2022	0	RCEPT-A!D16700
RCEP A	2023	2023	0	RCEPT-A!E16700
RCEP A	2024	2024	0	RCEPT-A!F16700
RCEP A	2025	2025	0	RCEPT-A!G16700
RCEP A	2026	2026	0	RCEPT-A!H16700
RCEP A	2027	2027	0	RCEPT-A!I16700
RCEP B	2022	2022	0	B!D16700
RCEP B	2023	2023	0	B!E16700
RCEP B	2024	2024	0	B!F16700
RCEP B	2025	2025	0	B!G16700
RCEP B	2026	2026	0	B!H16700
RCEP B	2027	2027	0	B!I16700
RCEP C	2022	2022	0	C!D16698
RCEP C	2023	2023	0	C!E16698
RCEP C	2024	2024	0	C!F16698
RCEP C	2025	2025	0	C!G16698
RCEP C	2026	2026	0	C!H16698
RCEP C	2027	2027	0	C!I16698

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D16697
RCEP D	2023	2023	0	D!E16697
RCEP D	2024	2024	0	D!F16697
RCEP D	2025	2025	0	D!G16697
RCEP D	2026	2026	0	D!H16697
RCEP D	2027	2027	0	D!I16697
RCEP E	2022	2022	0	E!D16701
RCEP E	2023	2023	0	E!E16701
RCEP E	2024	2024	0	E!F16701
RCEP E	2025	2025	0	E!G16701
RCEP E	2026	2026	0	E!H16701
RCEP E	2027	2027	0	E!I16701
RCEP F	2022	2022	0	F!D16700
RCEP F	2023	2023	0	F!E16700
RCEP F	2024	2024	0	F!F16700
RCEP F	2025	2025	0	F!G16700
RCEP F	2026	2026	0	F!H16700
RCEP F	2027	2027	0	F!I16700
VIFTA	2024	2024	0	VI!F15646
VIFTA	2025	2025	0	VI!G15646
VIFTA	2026	2026	0	VI!H15646
VIFTA	2027	2027	0	VI!I15646

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	AJCEP 5%, VJEPA 5%: 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 8705.90 has 3 lines; 8705.90.90 is distinguished from its siblings by: Other.	8705.90.50 Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds; 8705.90.60 Mobile explosive production vehicles	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
HS-005	BLUE	Chapter 98 equivalent exists	8705.90.90 corresponds to Chapter 98 code 9823.00.00 (specific MFN: 10%). Applies only if Chapter 98 conditions are met.	Xe thiết kế chở tiền.	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8705.90.90. 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 8705.90.90 was checked against BT2026 (cell BT2026!N17377), 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.