

## HS 8704.32 detail

|                            |                                                                                                                                                   |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 8704.32                                                                                                                                           |
| <b>Description</b>         | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: |
| <b>Unit</b>                |                                                                                                                                                   |
| <b>Generated</b>           | 01/11/2026 19:21:55                                                                                                                               |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                        |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                        |
| <b>Link</b>                | <a href="https://vietnamtariff.com/hs-code/870432/">https://vietnamtariff.com/hs-code/870432/</a>                                                 |

### 43 tariff lines under 8704.32

| HS code    | Description                                                                                                                                                                                                                                                                            | Unit  | Ordinary import duty | MFN                                                        | VAT                    |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------------------|------------------------------------------------------------|------------------------|
| 8704.32.11 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. not exceeding 6 t: / - - - - Completely Knocked Down: / - - - - - Refrigerated lorries (trucks)                       | chiếc | 150% of MFN          | Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98 | 8 / 10 (several rates) |
| 8704.32.19 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. not exceeding 6 t: / - - - - Completely Knocked Down: / - - - - - Other                                               | chiếc | 150% of MFN          | Theo hướng dẫn tại khoản 1.1 Chương 98                     | 8 / 10 (several rates) |
| 8704.32.21 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. not exceeding 6 t: / - - - - Other: / - - - - - Refrigerated lorries (trucks)                                         | chiếc | 30%                  | 20%                                                        | 8 / 10 (several rates) |
| 8704.32.22 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. not exceeding 6 t: / - - - - Other: / - - - - - Refuse/garbage collection vehicles having a refuse compressing device | chiếc | 30%                  | 20%                                                        | 8 / 10 (several rates) |
| 8704.32.23 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. not exceeding 6 t: / - - - - Other: / - - - - - Tanker vehicles; bulk-cement lorries (trucks)                         | chiếc | 30%                  | 20%                                                        | 8 / 10 (several rates) |

| HS code    | Description                                                                                                                                                                                                                                                                                               | Unit  | Ordinary import duty | MFN                                                        | VAT                       |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------------------|------------------------------------------------------------|---------------------------|
| 8704.32.24 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. not exceeding 6 t: / - - - - Other: / - - - - - Armoured cargo vehicles for transporting valuables                                       | chiếc | 15%                  | 10%                                                        | 8 / 10<br>(several rates) |
| 8704.32.25 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. not exceeding 6 t: / - - - - Other: / - - - - - Hooklift lorries (trucks)                                                                | chiếc | 30%                  | 20%                                                        | 8 / 10<br>(several rates) |
| 8704.32.29 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. not exceeding 6 t: / - - - - Other: / - - - - - Other                                                                                    | chiếc | 105%                 | 70%                                                        | 8 / 10<br>(several rates) |
| 8704.32.31 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 6 t but not exceeding 20 t: / - - - - Completely Knocked Down: / - - - - - Refrigerated lorries (trucks)                       | chiếc | 150% of MFN          | Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98 | 8 / 10<br>(several rates) |
| 8704.32.39 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 6 t but not exceeding 20 t: / - - - - Completely Knocked Down: / - - - - - Other                                               | chiếc | 150% of MFN          | Theo hướng dẫn tại khoản 1.1 Chương 98                     | 8 / 10<br>(several rates) |
| 8704.32.41 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 6 t but not exceeding 20 t: / - - - - Other: / - - - - - Refrigerated lorries (trucks)                                         | chiếc | 30%                  | 20%                                                        | 8 / 10<br>(several rates) |
| 8704.32.42 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 6 t but not exceeding 20 t: / - - - - Other: / - - - - - Refuse/garbage collection vehicles having a refuse compressing device | chiếc | 30%                  | 20%                                                        | 8 / 10<br>(several rates) |
| 8704.32.43 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 6 t but not exceeding 20 t: / - - - - Other: / - - - - - Tanker vehicles; bulk-cement lorries (trucks)                         | chiếc | 30%                  | 20%                                                        | 8 / 10<br>(several rates) |
| 8704.32.44 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 6 t but not exceeding 20 t: / - - - - Other: / - - - - - Armoured cargo vehicles for transporting valuables                    | chiếc | 15%                  | 10%                                                        | 8 / 10<br>(several rates) |
| 8704.32.45 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 6 t but not exceeding 20 t: / - - - - Other: / - - - - - Hooklift lorries (trucks)                                             | chiếc | 30%                  | 20%                                                        | 8 / 10<br>(several rates) |

| HS code    | Description                                                                                                                                                                                                                                                                                                | Unit  | Ordinary import duty | MFN                                                        | VAT                       |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------------------|------------------------------------------------------------|---------------------------|
| 8704.32.48 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 6 t but not exceeding 20 t: / - - - - Other: / - - - - - Other, of a g.v.w. exceeding 6 t but not exceeding 10 t                | chiếc | 105%                 | 70%                                                        | 8 / 10<br>(several rates) |
| 8704.32.49 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 6 t but not exceeding 20 t: / - - - - Other: / - - - - - Other                                                                  | chiếc | 67.5%                | 45%                                                        | 8 / 10<br>(several rates) |
| 8704.32.51 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 20 t but not exceeding 24 t: / - - - - Completely Knocked Down: / - - - - - Refrigerated lorries (trucks)                       | chiếc | 150% of MFN          | Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98 | 8 / 10<br>(several rates) |
| 8704.32.59 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 20 t but not exceeding 24 t: / - - - - Completely Knocked Down: / - - - - - Other                                               | chiếc | 150% of MFN          | Theo hướng dẫn tại khoản 1.1 Chương 98                     | 8 / 10<br>(several rates) |
| 8704.32.61 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 20 t but not exceeding 24 t: / - - - - Other: / - - - - - Refrigerated lorries (trucks)                                         | chiếc | 30%                  | 20%                                                        | 8 / 10<br>(several rates) |
| 8704.32.62 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 20 t but not exceeding 24 t: / - - - - Other: / - - - - - Refuse/garbage collection vehicles having a refuse compressing device | chiếc | 30%                  | 20%                                                        | 8 / 10<br>(several rates) |
| 8704.32.63 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 20 t but not exceeding 24 t: / - - - - Other: / - - - - - Tanker vehicles; bulk-cement lorries (trucks)                         | chiếc | 30%                  | 20%                                                        | 8 / 10<br>(several rates) |
| 8704.32.64 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 20 t but not exceeding 24 t: / - - - - Other: / - - - - - Armoured cargo vehicles for transporting valuables                    | chiếc | 15%                  | 10%                                                        | 8 / 10<br>(several rates) |
| 8704.32.65 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 20 t but not exceeding 24 t: / - - - - Other: / - - - - - Hooklift lorries (trucks)                                             | chiếc | 30%                  | 20%                                                        | 8 / 10<br>(several rates) |
| 8704.32.69 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 20 t but not exceeding 24 t: / - - - - Other: / - - - - - Other                                                                 | chiếc | 52.5%                | 35%                                                        | 8 / 10<br>(several rates) |

| HS code    | Description                                                                                                                                                                                                                                                                                              | Unit  | Ordinary import duty | MFN                                                        | VAT                    |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------------------|------------------------------------------------------------|------------------------|
| 8704.32.72 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 24 t but not exceeding 45 t: / - - - - Completely Knocked Down: / - - - - Refrigerated lorries (trucks)                       | chiếc | 150% of MFN          | Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98 | 8 / 10 (several rates) |
| 8704.32.79 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 24 t but not exceeding 45 t: / - - - - Completely Knocked Down: / - - - - Other                                               | chiếc | 150% of MFN          | Theo hướng dẫn tại khoản 1.1 Chương 98                     | 8 / 10 (several rates) |
| 8704.32.81 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 24 t but not exceeding 45 t: / - - - - Other: / - - - - Refrigerated lorries (trucks)                                         | chiếc | 30%                  | 20%                                                        | 8 / 10 (several rates) |
| 8704.32.82 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 24 t but not exceeding 45 t: / - - - - Other: / - - - - Refuse/garbage collection vehicles having a refuse compressing device | chiếc | 30%                  | 20%                                                        | 8 / 10 (several rates) |
| 8704.32.83 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 24 t but not exceeding 45 t: / - - - - Other: / - - - - Tanker vehicles; bulk-cement lorries (trucks)                         | chiếc | 30%                  | 20%                                                        | 8 / 10 (several rates) |
| 8704.32.84 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 24 t but not exceeding 45 t: / - - - - Other: / - - - - Armoured cargo vehicles for transporting valuables                    | chiếc | 15%                  | 10%                                                        | 8 / 10 (several rates) |
| 8704.32.85 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 24 t but not exceeding 45 t: / - - - - Other: / - - - - Hooklift lorries (trucks)                                             | chiếc | 30%                  | 20%                                                        | 8 / 10 (several rates) |
| 8704.32.86 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 24 t but not exceeding 45 t: / - - - - Other: / - - - - Dumpers                                                               | chiếc | 37.5%                | 25%                                                        | 8 / 10 (several rates) |
| 8704.32.89 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 24 t but not exceeding 45 t: / - - - - Other: / - - - - Other                                                                 | chiếc | 37.5%                | 25%                                                        | 8 / 10 (several rates) |
| 8704.32.91 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 45 t: / - - - - Completely Knocked Down: / - - - - Refrigerated lorries (trucks)                                              | chiếc | 150% of MFN          | Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98 | 8 / 10 (several rates) |

| HS code    | Description                                                                                                                                                                                                                                                                         | Unit  | Ordinary import duty | MFN                                    | VAT                       |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------------------|----------------------------------------|---------------------------|
| 8704.32.92 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 45 t: / - - - - Completely Knocked Down: / - - - - - Other                                               | chiếc | 150% of MFN          | Theo hướng dẫn tại khoản 1.1 Chương 98 | 8 / 10<br>(several rates) |
| 8704.32.93 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 45 t: / - - - - Other: / - - - - - Refrigerated lorries (trucks)                                         | chiếc | 5%                   | 0%                                     | 8 / 10<br>(several rates) |
| 8704.32.94 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 45 t: / - - - - Other: / - - - - - Refuse/garbage collection vehicles having a refuse compressing device | chiếc | 5%                   | 0%                                     | 8 / 10<br>(several rates) |
| 8704.32.95 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 45 t: / - - - - Other: / - - - - - Tanker vehicles; bulk-cement lorries (trucks)                         | chiếc | 5%                   | 0%                                     | 8 / 10<br>(several rates) |
| 8704.32.96 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 45 t: / - - - - Other: / - - - - - Armoured cargo vehicles for transporting valuables                    | chiếc | 5%                   | 0%                                     | 8 / 10<br>(several rates) |
| 8704.32.97 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 45 t: / - - - - Other: / - - - - - Hooklift lorries (trucks)                                             | chiếc | 5%                   | 0%                                     | 8 / 10<br>(several rates) |
| 8704.32.98 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 45 t: / - - - - Other: / - - - - - Dumpers                                                               | chiếc | 5%                   | 0%                                     | 8 / 10<br>(several rates) |
| 8704.32.99 | Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 45 t: / - - - - Other: / - - - - - Other                                                                 | chiếc | 5%                   | 0%                                     | 8 / 10<br>(several rates) |

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.