Vietnam Tariff Intelligence

HS 8704.60.91 detail

HS code	8704.60.91
Description	Motor vehicles for the transport of goods / - Other, with only electric motor for propulsion: / - - Other: / - - - g.v.w. exceeding 5 t but not exceeding 10 t
Unit	chiếc
Generated	11/11/2026 13:53:18
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/87046091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	105	105%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17357
Preferential (MFN)	70	70%	26/2023/NĐ-CP	2023-07-15	BT2026!N17357
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17357
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
CPTPP	13,7; M: 18,3	13.7% · M: 18.3%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	18,1	18.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	18,1	18.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	30	30%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	30 (-BN, ID, MY, MM, PH)	30% (except BN, ID, MY, MM, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	50	50%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	50	50%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	50	50%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	50	50%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	50	50%	Consolidated BT2026	2026	VK	125/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
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)		30	AC!E16667
ATIGA	2022	2022	0	AT!E16596
ATIGA	2023	2023	0	AT!F16596
ATIGA	2024	2024	0	AT!G16596
ATIGA	2025	2025	0	AT!H16596
ATIGA	2026	2026	0	AT!I16596
ATIGA	2027	2027	0	AT!J16596
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16652
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16652
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16652

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16652
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16652
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16652
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16653
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16653
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16653
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16653
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16653
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16653
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16654
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		30	AANZ!H16613
AIFTA	30/12/2022	2022	*	AI!F16610
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16610
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16610
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16610
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16610
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16610
VKFTA	2022	2022	50	VK!E16652
VKFTA	2023	2023	50	VK!F16652
VKFTA	2024	2024	50	VK!G16652
VKFTA	2025	2025	50	VK!H16652
VKFTA	2026	2026	50	VK!I16652
VKFTA	2027	2027	50	VK!J16652
VCFTA	2022	2022	*	VC!D16712
VCFTA	2023	2023	*	VC!E16712
VCFTA	2024	2024	*	VC!F16712

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G16712
VCFTA	2026	2026	*	VC!H16712
VCFTA	2027	2027	*	VC!I16712
VN-EAEU	2022	2022	13,6	EAV!D16688
VN-EAEU	2023	2023	9,1	EAV!E16688
VN-EAEU	2024	2024	4,5	EAV!F16688
VN-EAEU	2025	2025	0	EAV!G16688
VN-EAEU	2026	2026	0	EAV!H16688
VN-EAEU	2027	2027	0	EAV!I16688
AHKFTA	2022	2022	*	AKH!D16689
AHKFTA	2023	2023	*	AKH!E16689
AHKFTA	2024	2024	*	AKH!F16689
AHKFTA	2025	2025	*	AKH!G16689
AHKFTA	2026	2026	*	AKH!H16689
AHKFTA	2027	2027	*	AKH!I16689
EVFTA	2022	2022	36,3	EV-NK!D16709
EVFTA	2023	2023	31,8	EV-NK!E16709
EVFTA	2024	2024	27,2	EV-NK!F16709
EVFTA	2025	2025	22,7	EV-NK!G16709
EVFTA	2026	2026	18,1	EV-NK!H16709
EVFTA	2027	2027	13,6	EV-NK!I16709
UKVFTA	2022	2022	36,3	UKV!D16708
UKVFTA	2023	2023	31,8	UKV!E16708
UKVFTA	2024	2024	27,2	UKV!F16708
UKVFTA	2025	2025	22,7	UKV!G16708
UKVFTA	2026	2026	18,1	UKV!H16708

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	13,6	UKV!I16708
CPTPP	(I)	2021 (DERIVED)	36,6	CPTPP!D16691
CPTPP	(II)	2022 (DERIVED)	32	CPTPP!E16691
CPTPP	(III)	2023 (DERIVED)	27,5	CPTPP!F16691
CPTPP	(IV)	2024 (DERIVED)	22,9	CPTPP!G16691
CPTPP	(V)	2025 (DERIVED)	18,3	CPTPP!H16691
CPTPP	(VI)	2026 (DERIVED)	13,7	CPTPP!I16691
CPTPP	(VII)	2027 (DERIVED)	9,1	CPTPP!J16691
RCEP A	2022	2022	50	RCEPT-A!D16679
RCEP A	2023	2023	50	RCEPT-A!E16679
RCEP A	2024	2024	50	RCEPT-A!F16679
RCEP A	2025	2025	50	RCEPT-A!G16679
RCEP A	2026	2026	50	RCEPT-A!H16679
RCEP A	2027	2027	50	RCEPT-A!I16679
RCEP B	2022	2022	50	B!D16679
RCEP B	2023	2023	50	B!E16679
RCEP B	2024	2024	50	B!F16679
RCEP B	2025	2025	50	B!G16679
RCEP B	2026	2026	50	B!H16679
RCEP B	2027	2027	50	B!I16679
RCEP C	2022	2022	50	C!D16677
RCEP C	2023	2023	50	C!E16677
RCEP C	2024	2024	50	C!F16677
RCEP C	2025	2025	50	C!G16677
RCEP C	2026	2026	50	C!H16677
RCEP C	2027	2027	50	C!I16677

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	*	D!D16676
RCEP D	2023	2023	*	D!E16676
RCEP D	2024	2024	*	D!F16676
RCEP D	2025	2025	*	D!G16676
RCEP D	2026	2026	*	D!H16676
RCEP D	2027	2027	*	D!I16676
RCEP E	2022	2022	*	E!D16680
RCEP E	2023	2023	*	E!E16680
RCEP E	2024	2024	*	E!F16680
RCEP E	2025	2025	*	E!G16680
RCEP E	2026	2026	*	E!H16680
RCEP E	2027	2027	*	E!I16680
RCEP F	2022	2022	50	F!D16679
RCEP F	2023	2023	50	F!E16679
RCEP F	2024	2024	50	F!F16679
RCEP F	2025	2025	50	F!G16679
RCEP F	2026	2026	50	F!H16679
RCEP F	2027	2027	50	F!I16679
VIFTA	2024	2024	*	VI!F15626
VIFTA	2025	2025	*	VI!G15626
VIFTA	2026	2026	*	VI!H15626
VIFTA	2027	2027	*	VI!I15626

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-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "13,7; M: 18,3" has a general 13.7% and an "M:" 18.3% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "13,7; M: 18,3", the FTA schedule for period (VI) shows "13,7".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8704.60 has 10 lines; 8704.60.91 is distinguished from its siblings by: g.v.w. exceeding 5 t but not exceeding 10 t.	8704.60.11 Pick-up trucks; 8704.60.12 Three-wheeled vehicles; 8704.60.19 Other; 8704.60.21 Pick-up trucks; 8704.60.22 Three-wheeled vehicles; 8704.60.29 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8704.60.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8704.60.91	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8704.60.91. 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 70% for 8704.60.91 was checked against BT2026 (cell BT2026!N17357), 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.