Vietnam Tariff Intelligence

Detalle del SA 8704.23.64

Código SA	8704.23.64
Descripción	Motor vehicles for the transport of goods / - Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel): / - - g.v.w. exceeding 20 tonnes: / - - - g.v.w. exceeding 24 t but not exceeding 45 t: / - - - - Other: / - - - - - Armoured cargo vehicles for transporting valuables
Unidad	chiếc
Generado	11/11/2026 11:59:27
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://mail.vietnamtariff.com/hs-code/87042364/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17117
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17117
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17117
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

ACFTA	0 (-BN, ID, MY, MM, PH, CN)	0% (excepto BN, ID, MY, MM, PH, CN)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
AANZFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
CPTPP	5; M: 6,6	5% · M: 6.6%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	5,4	5,4%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,4	5,4%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
VKFTA	15	15%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AKFTA	50	50%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)

AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)
AJCEP	*	* no elegible	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	No elegible (*)
RCEP (Anexo C)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
RCEP (Anexo D)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
RCEP (Anexo E)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
VCFTA	*	* no elegible	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	No elegible (*)
VJEPA	*	* no elegible	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	No elegible (*)
VIFTA	*	* no elegible	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E16427
ATIGA	2022	2022	0	AT!E16356
ATIGA	2023	2023	0	AT!F16356
ATIGA	2024	2024	0	AT!G16356
ATIGA	2025	2025	0	AT!H16356
ATIGA	2026	2026	0	AT!I16356
ATIGA	2027	2027	0	AT!J16356
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16412
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16412
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16412
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16412

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16412
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16412
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16413
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16413
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16413
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16413
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16413
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16413
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F16414
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16373
AIFTA	30/12/2022	2022	*	AI!F16370
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16370
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16370
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16370
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16370
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16370
VKFTA	2022	2022	15	VK!E16410
VKFTA	2023	2023	15	VK!F16410
VKFTA	2024	2024	15	VK!G16410
VKFTA	2025	2025	15	VK!H16410
VKFTA	2026	2026	15	VK!I16410
VKFTA	2027	2027	15	VK!J16410
VCFTA	2022	2022	*	VC!D16472
VCFTA	2023	2023	*	VC!E16472
VCFTA	2024	2024	*	VC!F16472
VCFTA	2025	2025	*	VC!G16472

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	*	VC!H16472
VCFTA	2027	2027	*	VC!I16472
VN-EAEU	2022	2022	2,7	EAV!D16446
VN-EAEU	2023	2023	1,8	EAV!E16446
VN-EAEU	2024	2024	0,9	EAV!F16446
VN-EAEU	2025	2025	0	EAV!G16446
VN-EAEU	2026	2026	0	EAV!H16446
VN-EAEU	2027	2027	0	EAV!I16446
AHKFTA	2022	2022	*	AKH!D16449
AHKFTA	2023	2023	*	AKH!E16449
AHKFTA	2024	2024	*	AKH!F16449
AHKFTA	2025	2025	*	AKH!G16449
AHKFTA	2026	2026	*	AKH!H16449
AHKFTA	2027	2027	*	AKH!I16449
EVFTA	2022	2022	10,9	EV-NK!D16467
EVFTA	2023	2023	9,5	EV-NK!E16467
EVFTA	2024	2024	8,1	EV-NK!F16467
EVFTA	2025	2025	6,8	EV-NK!G16467
EVFTA	2026	2026	5,4	EV-NK!H16467
EVFTA	2027	2027	4	EV-NK!I16467
UKVFTA	2022	2022	10,9	UKV!D16466
UKVFTA	2023	2023	9,5	UKV!E16466
UKVFTA	2024	2024	8,1	UKV!F16466
UKVFTA	2025	2025	6,8	UKV!G16466
UKVFTA	2026	2026	5,4	UKV!H16466
UKVFTA	2027	2027	4	UKV!I16466

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D16451
CPTPP	(II)	2022 (DERIVED)	11,6	CPTPP!E16451
CPTPP	(III)	2023 (DERIVED)	10	CPTPP!F16451
CPTPP	(IV)	2024 (DERIVED)	8,3	CPTPP!G16451
CPTPP	(V)	2025 (DERIVED)	6,6	CPTPP!H16451
CPTPP	(VI)	2026 (DERIVED)	5	CPTPP!I16451
CPTPP	(VII)	2027 (DERIVED)	3,3	CPTPP!J16451
RCEP A	2022	2022	10	RCEPT-A!D16437
RCEP A	2023	2023	10	RCEPT-A!E16437
RCEP A	2024	2024	10	RCEPT-A!F16437
RCEP A	2025	2025	10	RCEPT-A!G16437
RCEP A	2026	2026	10	RCEPT-A!H16437
RCEP A	2027	2027	10	RCEPT-A!I16437
RCEP B	2022	2022	10	B!D16437
RCEP B	2023	2023	10	B!E16437
RCEP B	2024	2024	10	B!F16437
RCEP B	2025	2025	10	B!G16437
RCEP B	2026	2026	10	B!H16437
RCEP B	2027	2027	10	B!I16437
RCEP C	2022	2022	*	C!D16437
RCEP C	2023	2023	*	C!E16437
RCEP C	2024	2024	*	C!F16437
RCEP C	2025	2025	*	C!G16437
RCEP C	2026	2026	*	C!H16437
RCEP C	2027	2027	*	C!I16437
RCEP D	2022	2022	*	D!D16436

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	*	D!E16436
RCEP D	2024	2024	*	D!F16436
RCEP D	2025	2025	*	D!G16436
RCEP D	2026	2026	*	D!H16436
RCEP D	2027	2027	*	D!I16436
RCEP E	2022	2022	*	E!D16440
RCEP E	2023	2023	*	E!E16440
RCEP E	2024	2024	*	E!F16440
RCEP E	2025	2025	*	E!G16440
RCEP E	2026	2026	*	E!H16440
RCEP E	2027	2027	*	E!I16440
RCEP F	2022	2022	10	F!D16437
RCEP F	2023	2023	10	F!E16437
RCEP F	2024	2024	10	F!F16437
RCEP F	2025	2025	10	F!G16437
RCEP F	2026	2026	10	F!H16437
RCEP F	2027	2027	10	F!I16437
VIFTA	2024	2024	*	VI!F15386
VIFTA	2025	2025	*	VI!G15386
VIFTA	2026	2026	*	VI!H15386
VIFTA	2027	2027	*	VI!I15386

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "5; M: 6,6" has a general 5% and an "M:" 6.6% 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.	No verificado – requiere comprobación
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "5; M: 6,6", the FTA schedule for period (VI) shows "5".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	No verificado – requiere comprobación
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Anexo A) 10%, RCEP (Anexo B) 10%, RCEP (Anexo F) 10%, VKFTA 15%, AKFTA 50%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8704.23 has 25 lines; 8704.23.64 is distinguished from its siblings by: Armoured cargo vehicles for transporting valuables.	8704.23.11 Refrigerated lorries (trucks); 8704.23.19 Other; 8704.23.21 Refrigerated lorries (trucks); 8704.23.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.23.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.23.24 Armoured cargo vehicles for transporting valuables	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación

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.	No verificado – requiere comprobación
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).	No verificado – requiere comprobación
HS-005	BLUE	Chapter 98 equivalent exists	8704.23.64 corresponds to Chapter 98 code 9836.30.40 (specific MFN: 10%). Applies only if Chapter 98 conditions are met.	- - - - Ô tô bọc thép để chở hàng hóa có giá trị	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8704.23.64. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 10% for 8704.23.64 was checked against BT2026 (cell BT2026!N17117), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
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)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.