Vietnam Tariff Intelligence

# Detalle del SA 8704.23.71

| | |
|---|---|
| **Código SA** | 8704.23.71 |
| **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 45 t: / - - - - Completely Knocked Down: / - - - - - Refrigerated lorries (trucks) |
| **Unidad** | chiếc |
| **Generado** | 09/11/2026 09:45:29 |
| **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/87042371/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 150% thuế MFN | 150 % del NMF | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17123 |
| Preferencial (NMF) | Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98 | Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98 | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17123 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17123 |
| 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 | | | |

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| 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 |
|---|---|---|---|---|---|---|---|
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/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 |
| AANZFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | No elegible (*) |
| ACFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | No elegible (*) |
| 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 (*) |
| AKFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | No elegible (*) |
| ATIGA | * | * no elegible | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | No elegible (*) |
| CPTPP | * | * no elegible | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | No elegible (*) |
| EVFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | No elegible (*) |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo A) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo B) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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 (*) |
| RCEP (Anexo F) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| UKVFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/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 (*) |
| VKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | No elegible (*) |
| VN-EAEU | * | * no elegible | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/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) | | * | AC!E16433 |
| ATIGA | 2022 | 2022 | * | AT!E16362 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ATIGA | 2023 | 2023 | * | AT!F16362 |
| ATIGA | 2024 | 2024 | * | AT!G16362 |
| ATIGA | 2025 | 2025 | * | AT!H16362 |
| ATIGA | 2026 | 2026 | * | AT!I16362 |
| ATIGA | 2027 | 2027 | * | AT!J16362 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E16418 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F16418 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G16418 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H16418 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I16418 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J16418 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E16419 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F16419 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G16419 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H16419 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I16419 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J16419 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F16420 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AANZ!H16379 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16376 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16376 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16376 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16376 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16376 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16376 |
| VKFTA | 2022 | 2022 | * | VK!E16416 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VKFTA | 2023 | 2023 | * | VK!F16416 |
| VKFTA | 2024 | 2024 | * | VK!G16416 |
| VKFTA | 2025 | 2025 | * | VK!H16416 |
| VKFTA | 2026 | 2026 | * | VK!I16416 |
| VKFTA | 2027 | 2027 | * | VK!J16416 |
| VCFTA | 2022 | 2022 | * | VC!D16478 |
| VCFTA | 2023 | 2023 | * | VC!E16478 |
| VCFTA | 2024 | 2024 | * | VC!F16478 |
| VCFTA | 2025 | 2025 | * | VC!G16478 |
| VCFTA | 2026 | 2026 | * | VC!H16478 |
| VCFTA | 2027 | 2027 | * | VC!I16478 |
| VN-EAEU | 2022 | 2022 | * | EAV!D16452 |
| VN-EAEU | 2023 | 2023 | * | EAV!E16452 |
| VN-EAEU | 2024 | 2024 | * | EAV!F16452 |
| VN-EAEU | 2025 | 2025 | * | EAV!G16452 |
| VN-EAEU | 2026 | 2026 | * | EAV!H16452 |
| VN-EAEU | 2027 | 2027 | * | EAV!I16452 |
| AHKFTA | 2022 | 2022 | * | AKH!D16455 |
| AHKFTA | 2023 | 2023 | * | AKH!E16455 |
| AHKFTA | 2024 | 2024 | * | AKH!F16455 |
| AHKFTA | 2025 | 2025 | * | AKH!G16455 |
| AHKFTA | 2026 | 2026 | * | AKH!H16455 |
| AHKFTA | 2027 | 2027 | * | AKH!I16455 |
| EVFTA | 2022 | 2022 | * | EV-NK!D16473 |
| EVFTA | 2023 | 2023 | * | EV-NK!E16473 |
| EVFTA | 2024 | 2024 | * | EV-NK!F16473 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| EVFTA | 2025 | 2025 | * | EV-NK!G16473 |
| EVFTA | 2026 | 2026 | * | EV-NK!H16473 |
| EVFTA | 2027 | 2027 | * | EV-NK!I16473 |
| UKVFTA | 2022 | 2022 | * | UKV!D16472 |
| UKVFTA | 2023 | 2023 | * | UKV!E16472 |
| UKVFTA | 2024 | 2024 | * | UKV!F16472 |
| UKVFTA | 2025 | 2025 | * | UKV!G16472 |
| UKVFTA | 2026 | 2026 | * | UKV!H16472 |
| UKVFTA | 2027 | 2027 | * | UKV!I16472 |
| CPTPP | (I) | 2021 (DERIVED) | * | CPTPP!D16457 |
| CPTPP | (II) | 2022 (DERIVED) | * | CPTPP!E16457 |
| CPTPP | (III) | 2023 (DERIVED) | * | CPTPP!F16457 |
| CPTPP | (IV) | 2024 (DERIVED) | * | CPTPP!G16457 |
| CPTPP | (V) | 2025 (DERIVED) | * | CPTPP!H16457 |
| CPTPP | (VI) | 2026 (DERIVED) | * | CPTPP!I16457 |
| CPTPP | (VII) | 2027 (DERIVED) | * | CPTPP!J16457 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D16443 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E16443 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F16443 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G16443 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H16443 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I16443 |
| RCEP B | 2022 | 2022 | * | B!D16443 |
| RCEP B | 2023 | 2023 | * | B!E16443 |
| RCEP B | 2024 | 2024 | * | B!F16443 |
| RCEP B | 2025 | 2025 | * | B!G16443 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP B | 2026 | 2026 | * | B!H16443 |
| RCEP B | 2027 | 2027 | * | B!I16443 |
| RCEP C | 2022 | 2022 | * | C!D16443 |
| RCEP C | 2023 | 2023 | * | C!E16443 |
| RCEP C | 2024 | 2024 | * | C!F16443 |
| RCEP C | 2025 | 2025 | * | C!G16443 |
| RCEP C | 2026 | 2026 | * | C!H16443 |
| RCEP C | 2027 | 2027 | * | C!I16443 |
| RCEP D | 2022 | 2022 | * | D!D16442 |
| RCEP D | 2023 | 2023 | * | D!E16442 |
| RCEP D | 2024 | 2024 | * | D!F16442 |
| RCEP D | 2025 | 2025 | * | D!G16442 |
| RCEP D | 2026 | 2026 | * | D!H16442 |
| RCEP D | 2027 | 2027 | * | D!I16442 |
| RCEP E | 2022 | 2022 | * | E!D16446 |
| RCEP E | 2023 | 2023 | * | E!E16446 |
| RCEP E | 2024 | 2024 | * | E!F16446 |
| RCEP E | 2025 | 2025 | * | E!G16446 |
| RCEP E | 2026 | 2026 | * | E!H16446 |
| RCEP E | 2027 | 2027 | * | E!I16446 |
| RCEP F | 2022 | 2022 | * | F!D16443 |
| RCEP F | 2023 | 2023 | * | F!E16443 |
| RCEP F | 2024 | 2024 | * | F!F16443 |
| RCEP F | 2025 | 2025 | * | F!G16443 |
| RCEP F | 2026 | 2026 | * | F!H16443 |
| RCEP F | 2027 | 2027 | * | F!I16443 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VIFTA | 2024 | 2024 | * | VI!F15392 |
| VIFTA | 2025 | 2025 | * | VI!G15392 |
| VIFTA | 2026 | 2026 | * | VI!H15392 |
| VIFTA | 2027 | 2027 | * | VI!I15392 |

## 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 |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8704.23 has 25 lines; 8704.23.71 is distinguished from its siblings by: Refrigerated lorries (trucks). | 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 |

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| 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 |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8704.23.71. 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 Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98 for 8704.23.71 was checked against BT2026 (cell BT2026!N17123), 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.