Vietnam Tariff Intelligence

Detalle del SA 8704.52.93

Código SA	8704.52.93
Descripción	Motor vehicles for the transport of goods / - Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 45 t: / - - - - Other: / - - - - - Refrigerated lorries (trucks)
Unidad	chiếc
Generado	09/11/2026 10:12:23
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/87045293/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17344
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17344
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17344
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

AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/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
VIFTA	0	0%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/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	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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 (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E16654
ATIGA	2022	2022	0	AT!E16583
ATIGA	2023	2023	0	AT!F16583
ATIGA	2024	2024	0	AT!G16583
ATIGA	2025	2025	0	AT!H16583
ATIGA	2026	2026	0	AT!I16583
ATIGA	2027	2027	0	AT!J16583
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16639
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16639
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16639
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16639

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16639
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16639
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16640
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16640
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16640
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16640
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16640
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16640
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16641
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16600
AIFTA	30/12/2022	2022	*	AI!F16597
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16597
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16597
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16597
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16597
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16597
VKFTA	2022	2022	0	VK!E16639
VKFTA	2023	2023	0	VK!F16639
VKFTA	2024	2024	0	VK!G16639
VKFTA	2025	2025	0	VK!H16639
VKFTA	2026	2026	0	VK!I16639
VKFTA	2027	2027	0	VK!J16639
VCFTA	2022	2022	0	VC!D16699
VCFTA	2023	2023	0	VC!E16699
VCFTA	2024	2024	0	VC!F16699
VCFTA	2025	2025	0	VC!G16699

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H16699
VCFTA	2027	2027	0	VC!I16699
VN-EAEU	2022	2022	0	EAV!D16675
VN-EAEU	2023	2023	0	EAV!E16675
VN-EAEU	2024	2024	0	EAV!F16675
VN-EAEU	2025	2025	0	EAV!G16675
VN-EAEU	2026	2026	0	EAV!H16675
VN-EAEU	2027	2027	0	EAV!I16675
AHKFTA	2022	2022	0	AKH!D16676
AHKFTA	2023	2023	0	AKH!E16676
AHKFTA	2024	2024	0	AKH!F16676
AHKFTA	2025	2025	0	AKH!G16676
AHKFTA	2026	2026	0	AKH!H16676
AHKFTA	2027	2027	0	AKH!I16676
EVFTA	2022	2022	0	EV-NK!D16696
EVFTA	2023	2023	0	EV-NK!E16696
EVFTA	2024	2024	0	EV-NK!F16696
EVFTA	2025	2025	0	EV-NK!G16696
EVFTA	2026	2026	0	EV-NK!H16696
EVFTA	2027	2027	0	EV-NK!I16696
UKVFTA	2022	2022	0	UKV!D16695
UKVFTA	2023	2023	0	UKV!E16695
UKVFTA	2024	2024	0	UKV!F16695
UKVFTA	2025	2025	0	UKV!G16695
UKVFTA	2026	2026	0	UKV!H16695
UKVFTA	2027	2027	0	UKV!I16695

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D16678
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E16678
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F16678
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G16678
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H16678
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I16678
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J16678
RCEP A	2022	2022	0	RCEPT-A!D16666
RCEP A	2023	2023	0	RCEPT-A!E16666
RCEP A	2024	2024	0	RCEPT-A!F16666
RCEP A	2025	2025	0	RCEPT-A!G16666
RCEP A	2026	2026	0	RCEPT-A!H16666
RCEP A	2027	2027	0	RCEPT-A!I16666
RCEP B	2022	2022	0	B!D16666
RCEP B	2023	2023	0	B!E16666
RCEP B	2024	2024	0	B!F16666
RCEP B	2025	2025	0	B!G16666
RCEP B	2026	2026	0	B!H16666
RCEP B	2027	2027	0	B!I16666
RCEP C	2022	2022	0	C!D16664
RCEP C	2023	2023	0	C!E16664
RCEP C	2024	2024	0	C!F16664
RCEP C	2025	2025	0	C!G16664
RCEP C	2026	2026	0	C!H16664
RCEP C	2027	2027	0	C!I16664
RCEP D	2022	2022	0	D!D16663

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E16663
RCEP D	2024	2024	0	D!F16663
RCEP D	2025	2025	0	D!G16663
RCEP D	2026	2026	0	D!H16663
RCEP D	2027	2027	0	D!I16663
RCEP E	2022	2022	0	E!D16667
RCEP E	2023	2023	0	E!E16667
RCEP E	2024	2024	0	E!F16667
RCEP E	2025	2025	0	E!G16667
RCEP E	2026	2026	0	E!H16667
RCEP E	2027	2027	0	E!I16667
RCEP F	2022	2022	0	F!D16666
RCEP F	2023	2023	0	F!E16666
RCEP F	2024	2024	0	F!F16666
RCEP F	2025	2025	0	F!G16666
RCEP F	2026	2026	0	F!H16666
RCEP F	2027	2027	0	F!I16666
VIFTA	2024	2024	0	VI!F15613
VIFTA	2025	2025	0	VI!G15613
VIFTA	2026	2026	0	VI!H15613
VIFTA	2027	2027	0	VI!I15613

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-013	YELLOW	FTA rate not lower than MFN	AANZFTA 5%, ACFTA 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.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8704.52 has 39 lines; 8704.52.93 is distinguished from its siblings by: Refrigerated lorries (trucks).	8704.52.11 Refrigerated lorries (trucks); 8704.52.19 Other; 8704.52.21 Refrigerated lorries (trucks); 8704.52.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.52.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.52.24 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
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8704.52.93 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8704.52.93	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8704.52.93. 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 0% for 8704.52.93 was checked against BT2026 (cell BT2026!N17344), 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.