Vietnam Tariff Intelligence

# Dettaglio SA 8704.43.24

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| **Codice SA** | 8704.43.24 |
| **Descrizione** | Motor vehicles for the transport of goods / - Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion: / - - g.v.w. exceeding 20 tonnes: / - - - g.v.w. not exceeding 24 t: / - - - - Other: / - - - - - Armoured cargo vehicles for transporting valuables |
| **Unità** | chiếc |
| **Generato il** | 10/11/2026 08:20:52 |
| **Versione dei dati** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Stato della verifica** | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata. |
| **Link** | https://mail.vietnamtariff.com/hs-code/87044324/ |

## Imposte applicabili nel 2026

| Regime tariffario | Valore di origine | Aliquota | Base giuridica | in vigore | Fonte |
|---|---|---|---|---|---|
| Dazio all'importazione ordinario | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17256 |
| Preferenziale (NPF) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17256 |
| IVA | 8/10 | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17256 |
| Imposta speciale sui consumi | | Nessun dato | | | |
| Imposta ambientale | | Nessun dato | | | |
| Dazio all'esportazione | | Nessun dato | | | |
| Aliquota all'esportazione CPTPP | | Nessun dato | | | |
| Aliquota all'esportazione EVFTA | | Nessun dato | | | |
| Aliquota all'esportazione UKVFTA | | Nessun dato | | | |

## Aliquote preferenziali speciali (ALS) – 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|---|---|---|---|---|---|---|---|

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|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-BN, ID, MY, MM, PH, CN) | 0% (eccetto BN, ID, MY, MM, PH, CN) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tariffa consolidata BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| AANZFTA | 5 | 5% | Tariffa consolidata 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% | Tariffa consolidata BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 5,4 | 5,4% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 5,4 | 5,4% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 10 | 10% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 10 | 10% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 10 | 10% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Nessun dato | Nessun dato | | S | 56/2026/NĐ-CP | Nessun dato |
| VNCU | | Nessun dato | Nessun dato | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato |
| VKFTA | 15 | 15% | Tariffa consolidata BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| AKFTA | 50 | 50% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| AHKFTA | * | * non ammissibile | Tariffa consolidata BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Non ammissibile (*) |

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|---|---|---|---|---|---|---|---|
| AIFTA | * | * non ammissibile | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Non ammissibile (*) |
| AJCEP | * | * non ammissibile | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Non ammissibile (*) |
| RCEP (Allegato C) | * | * non ammissibile | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non ammissibile (*) |
| RCEP (Allegato D) | * | * non ammissibile | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non ammissibile (*) |
| RCEP (Allegato E) | * | * non ammissibile | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non ammissibile (*) |
| VCFTA | * | * non ammissibile | Tariffa consolidata BT2026 | 2026 | VC | 112/2022/NĐ-CP | Non ammissibile (*) |
| VJEPA | * | * non ammissibile | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Non ammissibile (*) |
| VIFTA | * | * non ammissibile | Tariffa consolidata BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Non ammissibile (*) |

## Storico delle aliquote / riduzione per anno

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E16566 |
| ATIGA | 2022 | 2022 | 0 | AT!E16495 |
| ATIGA | 2023 | 2023 | 0 | AT!F16495 |
| ATIGA | 2024 | 2024 | 0 | AT!G16495 |
| ATIGA | 2025 | 2025 | 0 | AT!H16495 |
| ATIGA | 2026 | 2026 | 0 | AT!I16495 |
| ATIGA | 2027 | 2027 | 0 | AT!J16495 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E16551 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F16551 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G16551 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H16551 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I16551 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J16551 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E16552 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F16552 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G16552 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H16552 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I16552 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J16552 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AK!F16553 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H16512 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16509 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16509 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16509 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16509 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16509 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16509 |
| VKFTA | 2022 | 2022 | 15 | VK!E16549 |
| VKFTA | 2023 | 2023 | 15 | VK!F16549 |
| VKFTA | 2024 | 2024 | 15 | VK!G16549 |
| VKFTA | 2025 | 2025 | 15 | VK!H16549 |
| VKFTA | 2026 | 2026 | 15 | VK!I16549 |
| VKFTA | 2027 | 2027 | 15 | VK!J16549 |
| VCFTA | 2022 | 2022 | * | VC!D16611 |
| VCFTA | 2023 | 2023 | * | VC!E16611 |
| VCFTA | 2024 | 2024 | * | VC!F16611 |
| VCFTA | 2025 | 2025 | * | VC!G16611 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | * | VC!H16611 |
| VCFTA | 2027 | 2027 | * | VC!I16611 |
| VN-EAEU | 2022 | 2022 | 2,7 | EAV!D16585 |
| VN-EAEU | 2023 | 2023 | 1,8 | EAV!E16585 |
| VN-EAEU | 2024 | 2024 | 0,9 | EAV!F16585 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G16585 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H16585 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I16585 |
| AHKFTA | 2022 | 2022 | * | AKH!D16588 |
| AHKFTA | 2023 | 2023 | * | AKH!E16588 |
| AHKFTA | 2024 | 2024 | * | AKH!F16588 |
| AHKFTA | 2025 | 2025 | * | AKH!G16588 |
| AHKFTA | 2026 | 2026 | * | AKH!H16588 |
| AHKFTA | 2027 | 2027 | * | AKH!I16588 |
| EVFTA | 2022 | 2022 | 10,9 | EV-NK!D16606 |
| EVFTA | 2023 | 2023 | 9,5 | EV-NK!E16606 |
| EVFTA | 2024 | 2024 | 8,1 | EV-NK!F16606 |
| EVFTA | 2025 | 2025 | 6,8 | EV-NK!G16606 |
| EVFTA | 2026 | 2026 | 5,4 | EV-NK!H16606 |
| EVFTA | 2027 | 2027 | 4 | EV-NK!I16606 |
| UKVFTA | 2022 | 2022 | 10,9 | UKV!D16605 |
| UKVFTA | 2023 | 2023 | 9,5 | UKV!E16605 |
| UKVFTA | 2024 | 2024 | 8,1 | UKV!F16605 |
| UKVFTA | 2025 | 2025 | 6,8 | UKV!G16605 |
| UKVFTA | 2026 | 2026 | 5,4 | UKV!H16605 |
| UKVFTA | 2027 | 2027 | 4 | UKV!I16605 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 13,3 | CPTPP!D16590 |
| CPTPP | (II) | 2022 (DERIVED) | 11,6 | CPTPP!E16590 |
| CPTPP | (III) | 2023 (DERIVED) | 10 | CPTPP!F16590 |
| CPTPP | (IV) | 2024 (DERIVED) | 8,3 | CPTPP!G16590 |
| CPTPP | (V) | 2025 (DERIVED) | 6,6 | CPTPP!H16590 |
| CPTPP | (VI) | 2026 (DERIVED) | 5 | CPTPP!I16590 |
| CPTPP | (VII) | 2027 (DERIVED) | 3,3 | CPTPP!J16590 |
| RCEP A | 2022 | 2022 | 10 | RCEPT-A!D16576 |
| RCEP A | 2023 | 2023 | 10 | RCEPT-A!E16576 |
| RCEP A | 2024 | 2024 | 10 | RCEPT-A!F16576 |
| RCEP A | 2025 | 2025 | 10 | RCEPT-A!G16576 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H16576 |
| RCEP A | 2027 | 2027 | 10 | RCEPT-A!I16576 |
| RCEP B | 2022 | 2022 | 10 | B!D16576 |
| RCEP B | 2023 | 2023 | 10 | B!E16576 |
| RCEP B | 2024 | 2024 | 10 | B!F16576 |
| RCEP B | 2025 | 2025 | 10 | B!G16576 |
| RCEP B | 2026 | 2026 | 10 | B!H16576 |
| RCEP B | 2027 | 2027 | 10 | B!I16576 |
| RCEP C | 2022 | 2022 | * | C!D16576 |
| RCEP C | 2023 | 2023 | * | C!E16576 |
| RCEP C | 2024 | 2024 | * | C!F16576 |
| RCEP C | 2025 | 2025 | * | C!G16576 |
| RCEP C | 2026 | 2026 | * | C!H16576 |
| RCEP C | 2027 | 2027 | * | C!I16576 |
| RCEP D | 2022 | 2022 | * | D!D16575 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E16575 |
| RCEP D | 2024 | 2024 | * | D!F16575 |
| RCEP D | 2025 | 2025 | * | D!G16575 |
| RCEP D | 2026 | 2026 | * | D!H16575 |
| RCEP D | 2027 | 2027 | * | D!I16575 |
| RCEP E | 2022 | 2022 | * | E!D16579 |
| RCEP E | 2023 | 2023 | * | E!E16579 |
| RCEP E | 2024 | 2024 | * | E!F16579 |
| RCEP E | 2025 | 2025 | * | E!G16579 |
| RCEP E | 2026 | 2026 | * | E!H16579 |
| RCEP E | 2027 | 2027 | * | E!I16579 |
| RCEP F | 2022 | 2022 | 10 | F!D16576 |
| RCEP F | 2023 | 2023 | 10 | F!E16576 |
| RCEP F | 2024 | 2024 | 10 | F!F16576 |
| RCEP F | 2025 | 2025 | 10 | F!G16576 |
| RCEP F | 2026 | 2026 | 10 | F!H16576 |
| RCEP F | 2027 | 2027 | 10 | F!I16576 |
| VIFTA | 2024 | 2024 | * | VI!F15525 |
| VIFTA | 2025 | 2025 | * | VI!G15525 |
| VIFTA | 2026 | 2026 | * | VI!H15525 |
| VIFTA | 2027 | 2027 | * | VI!I15525 |

## Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Atto citato nella fonte; validità non verificata |
| 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. | Atto citato nella fonte; validità non verificata |
| 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. | Non verificato – controllo necessario |
| 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. | Non verificato – controllo necessario |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Allegato A) 10%, RCEP (Allegato B) 10%, RCEP (Allegato 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. | Non verificato – controllo necessario |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8704.43 has 21 lines; 8704.43.24 is distinguished from its siblings by: Armoured cargo vehicles for transporting valuables. | 8704.43.11 Refrigerated lorries (trucks); 8704.43.19 Other; 8704.43.21 Refrigerated lorries (trucks); 8704.43.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.43.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.43.25 Hooklift lorries (trucks) | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non verificato – controllo necessario |

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|---|---|---|---|---|---|---|---|
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 8704.43.24 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8704.43.24 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | Non verificato – controllo necessario |
| 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. | Non verificato – controllo necessario |
| 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). | Non verificato – controllo necessario |
| HS-005 | BLUE | Chapter 98 equivalent exists | 8704.43.24 corresponds to Chapter 98 code 9836.20.40 (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). | Non verificato – controllo necessario |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8704.43.24. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non verificato – controllo necessario |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 10% for 8704.43.24 was checked against BT2026 (cell BT2026!N17256), 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. | Verificato rispetto al file tariffario di origine |

## Politica della voce

| Politica della voce |
|---|
| 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) |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.