Vietnam Tariff Intelligence

HS 8704.31.26 detail

HS code	8704.31.26
Description	Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. not exceeding 5 tonnes: / - - - Other: / - - - - Pick-up trucks
Unit	chiếc
Generated	19/11/2026 08:58:08
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://mail.vietnamtariff.com/hs-code/87043126/

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!K17145
Preferential (MFN)	70	70%	26/2023/NĐ-CP	2023-07-15	BT2026!N17145
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17145
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
EVFTA	24,7	24.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	24,7	24.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	28; M: 35	28% · M: 35%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
ACFTA	45 (-BN, ID, LA, MY, MM, PH, CN)	45% (except BN, ID, LA, MY, MM, PH, CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AANZFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	68	68%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	68	68%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	68	68%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	68	68%	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 (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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)		45	AC!E16455
ATIGA	2022	2022	0	AT!E16384
ATIGA	2023	2023	0	AT!F16384
ATIGA	2024	2024	0	AT!G16384
ATIGA	2025	2025	0	AT!H16384
ATIGA	2026	2026	0	AT!I16384
ATIGA	2027	2027	0	AT!J16384
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16440
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16440
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16440

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16440
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16440
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16440
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16441
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16441
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16441
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16441
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16441
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16441
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16442
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AANZ!H16401
AIFTA	30/12/2022	2022	*	AI!F16398
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16398
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16398
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16398
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16398
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16398
VKFTA	2022	2022	68	VK!E16438
VKFTA	2023	2023	68	VK!F16438
VKFTA	2024	2024	68	VK!G16438
VKFTA	2025	2025	68	VK!H16438
VKFTA	2026	2026	68	VK!I16438
VKFTA	2027	2027	68	VK!J16438
VCFTA	2022	2022	*	VC!D16500
VCFTA	2023	2023	*	VC!E16500
VCFTA	2024	2024	*	VC!F16500

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G16500
VCFTA	2026	2026	*	VC!H16500
VCFTA	2027	2027	*	VC!I16500
VN-EAEU	2022	2022	18,5	EAV!D16474
VN-EAEU	2023	2023	12,4	EAV!E16474
VN-EAEU	2024	2024	6,2	EAV!F16474
VN-EAEU	2025	2025	0	EAV!G16474
VN-EAEU	2026	2026	0	EAV!H16474
VN-EAEU	2027	2027	0	EAV!I16474
AHKFTA	2022	2022	*	AKH!D16477
AHKFTA	2023	2023	*	AKH!E16477
AHKFTA	2024	2024	*	AKH!F16477
AHKFTA	2025	2025	*	AKH!G16477
AHKFTA	2026	2026	*	AKH!H16477
AHKFTA	2027	2027	*	AKH!I16477
EVFTA	2022	2022	49,4	EV-NK!D16495
EVFTA	2023	2023	43,2	EV-NK!E16495
EVFTA	2024	2024	37	EV-NK!F16495
EVFTA	2025	2025	30,9	EV-NK!G16495
EVFTA	2026	2026	24,7	EV-NK!H16495
EVFTA	2027	2027	18,5	EV-NK!I16495
UKVFTA	2022	2022	49,4	UKV!D16494
UKVFTA	2023	2023	43,2	UKV!E16494
UKVFTA	2024	2024	37	UKV!F16494
UKVFTA	2025	2025	30,9	UKV!G16494
UKVFTA	2026	2026	24,7	UKV!H16494

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	18,5	UKV!I16494
CPTPP	(I)	2021 (DERIVED)	63	CPTPP!D16479
CPTPP	(II)	2022 (DERIVED)	56	CPTPP!E16479
CPTPP	(III)	2023 (DERIVED)	49	CPTPP!F16479
CPTPP	(IV)	2024 (DERIVED)	42	CPTPP!G16479
CPTPP	(V)	2025 (DERIVED)	35	CPTPP!H16479
CPTPP	(VI)	2026 (DERIVED)	28	CPTPP!I16479
CPTPP	(VII)	2027 (DERIVED)	21	CPTPP!J16479
RCEP A	2022	2022	68	RCEPT-A!D16465
RCEP A	2023	2023	68	RCEPT-A!E16465
RCEP A	2024	2024	68	RCEPT-A!F16465
RCEP A	2025	2025	68	RCEPT-A!G16465
RCEP A	2026	2026	68	RCEPT-A!H16465
RCEP A	2027	2027	68	RCEPT-A!I16465
RCEP B	2022	2022	68	B!D16465
RCEP B	2023	2023	68	B!E16465
RCEP B	2024	2024	68	B!F16465
RCEP B	2025	2025	68	B!G16465
RCEP B	2026	2026	68	B!H16465
RCEP B	2027	2027	68	B!I16465
RCEP C	2022	2022	*	C!D16465
RCEP C	2023	2023	*	C!E16465
RCEP C	2024	2024	*	C!F16465
RCEP C	2025	2025	*	C!G16465
RCEP C	2026	2026	*	C!H16465
RCEP C	2027	2027	*	C!I16465

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	*	D!D16464
RCEP D	2023	2023	*	D!E16464
RCEP D	2024	2024	*	D!F16464
RCEP D	2025	2025	*	D!G16464
RCEP D	2026	2026	*	D!H16464
RCEP D	2027	2027	*	D!I16464
RCEP E	2022	2022	*	E!D16468
RCEP E	2023	2023	*	E!E16468
RCEP E	2024	2024	*	E!F16468
RCEP E	2025	2025	*	E!G16468
RCEP E	2026	2026	*	E!H16468
RCEP E	2027	2027	*	E!I16468
RCEP F	2022	2022	68	F!D16465
RCEP F	2023	2023	68	F!E16465
RCEP F	2024	2024	68	F!F16465
RCEP F	2025	2025	68	F!G16465
RCEP F	2026	2026	68	F!H16465
RCEP F	2027	2027	68	F!I16465
VIFTA	2024	2024	*	VI!F15414
VIFTA	2025	2025	*	VI!G15414
VIFTA	2026	2026	*	VI!H15414
VIFTA	2027	2027	*	VI!I15414

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 "28; M: 35" has a general 28% and an "M:" 35% 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 "28; M: 35", the FTA schedule for period (VI) shows "28".		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 8704.31 has 12 lines; 8704.31.26 is distinguished from its siblings by: Pick-up trucks.	8704.31.11 Refrigerated lorries (trucks); 8704.31.12 Pick-up trucks; 8704.31.13 Three-wheeled vehicles; 8704.31.19 Other; 8704.31.21 Refrigerated lorries (trucks); 8704.31.22 Refuse/garbage collection vehicles having a refuse compressing device	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	8704.31.26 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8704.31.26	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 8704.31.26. 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 8704.31.26 was checked against BT2026 (cell BT2026!N17145), 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.