Vietnam Tariff Intelligence

# HS 8709.19.00 detail

| | |
|---|---|
| **HS code** | 8709.19.00 |
| **Description** | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles / - Vehicles: / - - Other |
| **Unit** | chiếc |
| **Generated** | 01/11/2026 22:41:57 |
| **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/87091900/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 4.5 | 4.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17584 |
| Preferential (MFN) | 3 | 3% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17584 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17584 |
| 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 |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| AHKFTA | 0 | 0% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Consolidated BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 0 | 0% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 0 | 0% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 0 | 0% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 0 | 0% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 0 | 0% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 0 | 0% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| 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 | 0,3 | 0.3% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0,3 | 0.3% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VIFTA | 2.1 | 2.1% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/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 |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E16899 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2022 | 2022 | 0 | AT!E16828 |
| ATIGA | 2023 | 2023 | 0 | AT!F16828 |
| ATIGA | 2024 | 2024 | 0 | AT!G16828 |
| ATIGA | 2025 | 2025 | 0 | AT!H16828 |
| ATIGA | 2026 | 2026 | 0 | AT!I16828 |
| ATIGA | 2027 | 2027 | 0 | AT!J16828 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E16884 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F16884 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G16884 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H16884 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I16884 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J16884 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E16885 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F16885 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G16885 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H16885 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I16885 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J16885 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F16890 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H16845 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F16842 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G16842 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H16842 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I16842 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J16842 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K16842 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2022 | 2022 | 0 | VK!E16888 |
| VKFTA | 2023 | 2023 | 0 | VK!F16888 |
| VKFTA | 2024 | 2024 | 0 | VK!G16888 |
| VKFTA | 2025 | 2025 | 0 | VK!H16888 |
| VKFTA | 2026 | 2026 | 0 | VK!I16888 |
| VKFTA | 2027 | 2027 | 0 | VK!J16888 |
| VCFTA | 2022 | 2022 | 3 | VC!D16950 |
| VCFTA | 2023 | 2023 | 3 | VC!E16950 |
| VCFTA | 2024 | 2024 | 0 | VC!F16950 |
| VCFTA | 2025 | 2025 | 0 | VC!G16950 |
| VCFTA | 2026 | 2026 | 0 | VC!H16950 |
| VCFTA | 2027 | 2027 | 0 | VC!I16950 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D16926 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E16926 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F16926 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G16926 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H16926 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I16926 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D16921 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E16921 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F16921 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G16921 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H16921 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I16921 |
| EVFTA | 2022 | 2022 | 1,8 | EV-NK!D16941 |
| EVFTA | 2023 | 2023 | 1,5 | EV-NK!E16941 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2024 | 2024 | 1,1 | EV-NK!F16941 |
| EVFTA | 2025 | 2025 | 0,7 | EV-NK!G16941 |
| EVFTA | 2026 | 2026 | 0,3 | EV-NK!H16941 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I16941 |
| UKVFTA | 2022 | 2022 | 1,8 | UKV!D16940 |
| UKVFTA | 2023 | 2023 | 1,5 | UKV!E16940 |
| UKVFTA | 2024 | 2024 | 1,1 | UKV!F16940 |
| UKVFTA | 2025 | 2025 | 0,7 | UKV!G16940 |
| UKVFTA | 2026 | 2026 | 0,3 | UKV!H16940 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I16940 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D17044 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E17044 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F17044 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G17044 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H17044 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I17044 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J17044 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D16911 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E16911 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F16911 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G16911 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H16911 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I16911 |
| RCEP B | 2022 | 2022 | 0 | B!D16911 |
| RCEP B | 2023 | 2023 | 0 | B!E16911 |
| RCEP B | 2024 | 2024 | 0 | B!F16911 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2025 | 2025 | 0 | B!G16911 |
| RCEP B | 2026 | 2026 | 0 | B!H16911 |
| RCEP B | 2027 | 2027 | 0 | B!I16911 |
| RCEP C | 2022 | 2022 | 0 | C!D16909 |
| RCEP C | 2023 | 2023 | 0 | C!E16909 |
| RCEP C | 2024 | 2024 | 0 | C!F16909 |
| RCEP C | 2025 | 2025 | 0 | C!G16909 |
| RCEP C | 2026 | 2026 | 0 | C!H16909 |
| RCEP C | 2027 | 2027 | 0 | C!I16909 |
| RCEP D | 2022 | 2022 | 0 | D!D16908 |
| RCEP D | 2023 | 2023 | 0 | D!E16908 |
| RCEP D | 2024 | 2024 | 0 | D!F16908 |
| RCEP D | 2025 | 2025 | 0 | D!G16908 |
| RCEP D | 2026 | 2026 | 0 | D!H16908 |
| RCEP D | 2027 | 2027 | 0 | D!I16908 |
| RCEP E | 2022 | 2022 | 0 | E!D16912 |
| RCEP E | 2023 | 2023 | 0 | E!E16912 |
| RCEP E | 2024 | 2024 | 0 | E!F16912 |
| RCEP E | 2025 | 2025 | 0 | E!G16912 |
| RCEP E | 2026 | 2026 | 0 | E!H16912 |
| RCEP E | 2027 | 2027 | 0 | E!I16912 |
| RCEP F | 2022 | 2022 | 0 | F!D16911 |
| RCEP F | 2023 | 2023 | 0 | F!E16911 |
| RCEP F | 2024 | 2024 | 0 | F!F16911 |
| RCEP F | 2025 | 2025 | 0 | F!G16911 |
| RCEP F | 2026 | 2026 | 0 | F!H16911 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP F | 2027 | 2027 | 0 | F!I16911 |
| VIFTA | 2024 | 2024 | 2.7 | VI!F15861 |
| VIFTA | 2025 | 2025 | 2.4 | VI!G15861 |
| VIFTA | 2026 | 2026 | 2.1 | VI!H15861 |
| VIFTA | 2027 | 2027 | 1.8 | VI!I15861 |

## 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 sau TQ, trước khi đưa ra thị trường (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 |
| 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 8709.19.00. 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 3% for 8709.19.00 was checked against BT2026 (cell BT2026!N17584), 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 |
|---|
| Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (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.