Vietnam Tariff Intelligence

HS 8704.22.19 detail

HS code	8704.22.19
Description	Motor vehicles for the transport of goods / - Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel): / - - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes: / - - - g.v.w. not exceeding 6 t: / - - - - Completely Knocked Down: / - - - - - Other
Unit	chiếc
Generated	08/11/2026 13:33:53
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/87042219/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	150% thuế MFN	150% of MFN	15/2023/QĐ-TTg	2023-07-15	BT2026!K17075
Preferential (MFN)	Theo hướng dẫn tại khoản 1.1 Chương 98	Theo hướng dẫn tại khoản 1.1 Chương 98	26/2023/NĐ-CP	2023-07-15	BT2026!N17075
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17075
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

VN-LAO	0	0%	Consolidated BT2026		S	206/2025/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
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
ACFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Not eligible (*)
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 (*)
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 (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)
CPTPP	*	* not eligible	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Not eligible (*)
EVFTA	*	* not eligible	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Not eligible (*)
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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 (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
UKVFTA	*	* not eligible	Consolidated BT2026	2026	EUR.1	117/2022/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 (*)
VKFTA	*	* not eligible	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		*	AC!E16385
ATIGA	2022	2022	*	AT!E16314
ATIGA	2023	2023	*	AT!F16314
ATIGA	2024	2024	*	AT!G16314
ATIGA	2025	2025	*	AT!H16314
ATIGA	2026	2026	*	AT!I16314
ATIGA	2027	2027	*	AT!J16314
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16370
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16370
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16370
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16370

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16370
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16370
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16371
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16371
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16371
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16371
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16371
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16371
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16372
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H16331
AIFTA	30/12/2022	2022	*	AI!F16328
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16328
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16328
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16328
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16328
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16328
VKFTA	2022	2022	*	VK!E16368
VKFTA	2023	2023	*	VK!F16368
VKFTA	2024	2024	*	VK!G16368
VKFTA	2025	2025	*	VK!H16368
VKFTA	2026	2026	*	VK!I16368
VKFTA	2027	2027	*	VK!J16368
VCFTA	2022	2022	*	VC!D16430
VCFTA	2023	2023	*	VC!E16430
VCFTA	2024	2024	*	VC!F16430
VCFTA	2025	2025	*	VC!G16430

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H16430
VCFTA	2027	2027	*	VC!I16430
VN-EAEU	2022	2022	*	EAV!D16404
VN-EAEU	2023	2023	*	EAV!E16404
VN-EAEU	2024	2024	*	EAV!F16404
VN-EAEU	2025	2025	*	EAV!G16404
VN-EAEU	2026	2026	*	EAV!H16404
VN-EAEU	2027	2027	*	EAV!I16404
AHKFTA	2022	2022	*	AKH!D16407
AHKFTA	2023	2023	*	AKH!E16407
AHKFTA	2024	2024	*	AKH!F16407
AHKFTA	2025	2025	*	AKH!G16407
AHKFTA	2026	2026	*	AKH!H16407
AHKFTA	2027	2027	*	AKH!I16407
EVFTA	2022	2022	*	EV-NK!D16425
EVFTA	2023	2023	*	EV-NK!E16425
EVFTA	2024	2024	*	EV-NK!F16425
EVFTA	2025	2025	*	EV-NK!G16425
EVFTA	2026	2026	*	EV-NK!H16425
EVFTA	2027	2027	*	EV-NK!I16425
UKVFTA	2022	2022	*	UKV!D16424
UKVFTA	2023	2023	*	UKV!E16424
UKVFTA	2024	2024	*	UKV!F16424
UKVFTA	2025	2025	*	UKV!G16424
UKVFTA	2026	2026	*	UKV!H16424
UKVFTA	2027	2027	*	UKV!I16424

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	*	CPTPP!D16409
CPTPP	(II)	2022 (DERIVED)	*	CPTPP!E16409
CPTPP	(III)	2023 (DERIVED)	*	CPTPP!F16409
CPTPP	(IV)	2024 (DERIVED)	*	CPTPP!G16409
CPTPP	(V)	2025 (DERIVED)	*	CPTPP!H16409
CPTPP	(VI)	2026 (DERIVED)	*	CPTPP!I16409
CPTPP	(VII)	2027 (DERIVED)	*	CPTPP!J16409
RCEP A	2022	2022	*	RCEPT-A!D16395
RCEP A	2023	2023	*	RCEPT-A!E16395
RCEP A	2024	2024	*	RCEPT-A!F16395
RCEP A	2025	2025	*	RCEPT-A!G16395
RCEP A	2026	2026	*	RCEPT-A!H16395
RCEP A	2027	2027	*	RCEPT-A!I16395
RCEP B	2022	2022	*	B!D16395
RCEP B	2023	2023	*	B!E16395
RCEP B	2024	2024	*	B!F16395
RCEP B	2025	2025	*	B!G16395
RCEP B	2026	2026	*	B!H16395
RCEP B	2027	2027	*	B!I16395
RCEP C	2022	2022	*	C!D16395
RCEP C	2023	2023	*	C!E16395
RCEP C	2024	2024	*	C!F16395
RCEP C	2025	2025	*	C!G16395
RCEP C	2026	2026	*	C!H16395
RCEP C	2027	2027	*	C!I16395
RCEP D	2022	2022	*	D!D16394

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E16394
RCEP D	2024	2024	*	D!F16394
RCEP D	2025	2025	*	D!G16394
RCEP D	2026	2026	*	D!H16394
RCEP D	2027	2027	*	D!I16394
RCEP E	2022	2022	*	E!D16398
RCEP E	2023	2023	*	E!E16398
RCEP E	2024	2024	*	E!F16398
RCEP E	2025	2025	*	E!G16398
RCEP E	2026	2026	*	E!H16398
RCEP E	2027	2027	*	E!I16398
RCEP F	2022	2022	*	F!D16395
RCEP F	2023	2023	*	F!E16395
RCEP F	2024	2024	*	F!F16395
RCEP F	2025	2025	*	F!G16395
RCEP F	2026	2026	*	F!H16395
RCEP F	2027	2027	*	F!I16395
VIFTA	2024	2024	*	VI!F15344
VIFTA	2025	2025	*	VI!G15344
VIFTA	2026	2026	*	VI!H15344
VIFTA	2027	2027	*	VI!I15344

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8704.22 has 18 lines; 8704.22.19 is distinguished from its siblings by: Other.	8704.22.11 Refrigerated lorries (trucks); 8704.22.21 Refrigerated lorries (trucks); 8704.22.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.22.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.22.24 Armoured cargo vehicles for transporting valuables; 8704.22.25 Hooklift lorries (trucks)	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 8704.22.19. 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 Theo hướng dẫn tại khoản 1.1 Chương 98 for 8704.22.19 was checked against BT2026 (cell BT2026!N17075), 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.