Vietnam Tariff Intelligence

HS 8704.32.93 detail

HS code	8704.32.93
Description	Motor vehicles for the transport of goods / - Other, with only spark-ignition internal combustion piston engine: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 45 t: / - - - - Other: / - - - - - Refrigerated lorries (trucks)
Unit	chiếc
Generated	10/11/2026 16:08:21
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/87043293/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17200
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17200
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17200
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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

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
VIFTA	0	0%	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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E16510
ATIGA	2022	2022	0	AT!E16439
ATIGA	2023	2023	0	AT!F16439
ATIGA	2024	2024	0	AT!G16439
ATIGA	2025	2025	0	AT!H16439
ATIGA	2026	2026	0	AT!I16439
ATIGA	2027	2027	0	AT!J16439
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16495
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16495
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16495

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16495
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16495
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16495
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16496
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16496
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16496
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16496
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16496
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16496
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16497
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16456
AIFTA	30/12/2022	2022	*	AI!F16453
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16453
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16453
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16453
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16453
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16453
VKFTA	2022	2022	0	VK!E16493
VKFTA	2023	2023	0	VK!F16493
VKFTA	2024	2024	0	VK!G16493
VKFTA	2025	2025	0	VK!H16493
VKFTA	2026	2026	0	VK!I16493
VKFTA	2027	2027	0	VK!J16493
VCFTA	2022	2022	0	VC!D16555
VCFTA	2023	2023	0	VC!E16555
VCFTA	2024	2024	0	VC!F16555

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G16555
VCFTA	2026	2026	0	VC!H16555
VCFTA	2027	2027	0	VC!I16555
VN-EAEU	2022	2022	0	EAV!D16529
VN-EAEU	2023	2023	0	EAV!E16529
VN-EAEU	2024	2024	0	EAV!F16529
VN-EAEU	2025	2025	0	EAV!G16529
VN-EAEU	2026	2026	0	EAV!H16529
VN-EAEU	2027	2027	0	EAV!I16529
AHKFTA	2022	2022	0	AKH!D16532
AHKFTA	2023	2023	0	AKH!E16532
AHKFTA	2024	2024	0	AKH!F16532
AHKFTA	2025	2025	0	AKH!G16532
AHKFTA	2026	2026	0	AKH!H16532
AHKFTA	2027	2027	0	AKH!I16532
EVFTA	2022	2022	0	EV-NK!D16550
EVFTA	2023	2023	0	EV-NK!E16550
EVFTA	2024	2024	0	EV-NK!F16550
EVFTA	2025	2025	0	EV-NK!G16550
EVFTA	2026	2026	0	EV-NK!H16550
EVFTA	2027	2027	0	EV-NK!I16550
UKVFTA	2022	2022	0	UKV!D16549
UKVFTA	2023	2023	0	UKV!E16549
UKVFTA	2024	2024	0	UKV!F16549
UKVFTA	2025	2025	0	UKV!G16549
UKVFTA	2026	2026	0	UKV!H16549

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I16549
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D16534
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E16534
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F16534
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G16534
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H16534
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I16534
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J16534
RCEP A	2022	2022	0	RCEPT-A!D16520
RCEP A	2023	2023	0	RCEPT-A!E16520
RCEP A	2024	2024	0	RCEPT-A!F16520
RCEP A	2025	2025	0	RCEPT-A!G16520
RCEP A	2026	2026	0	RCEPT-A!H16520
RCEP A	2027	2027	0	RCEPT-A!I16520
RCEP B	2022	2022	0	B!D16520
RCEP B	2023	2023	0	B!E16520
RCEP B	2024	2024	0	B!F16520
RCEP B	2025	2025	0	B!G16520
RCEP B	2026	2026	0	B!H16520
RCEP B	2027	2027	0	B!I16520
RCEP C	2022	2022	0	C!D16520
RCEP C	2023	2023	0	C!E16520
RCEP C	2024	2024	0	C!F16520
RCEP C	2025	2025	0	C!G16520
RCEP C	2026	2026	0	C!H16520
RCEP C	2027	2027	0	C!I16520

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D16519
RCEP D	2023	2023	0	D!E16519
RCEP D	2024	2024	0	D!F16519
RCEP D	2025	2025	0	D!G16519
RCEP D	2026	2026	0	D!H16519
RCEP D	2027	2027	0	D!I16519
RCEP E	2022	2022	0	E!D16523
RCEP E	2023	2023	0	E!E16523
RCEP E	2024	2024	0	E!F16523
RCEP E	2025	2025	0	E!G16523
RCEP E	2026	2026	0	E!H16523
RCEP E	2027	2027	0	E!I16523
RCEP F	2022	2022	0	F!D16520
RCEP F	2023	2023	0	F!E16520
RCEP F	2024	2024	0	F!F16520
RCEP F	2025	2025	0	F!G16520
RCEP F	2026	2026	0	F!H16520
RCEP F	2027	2027	0	F!I16520
VIFTA	2024	2024	0	VI!F15469
VIFTA	2025	2025	0	VI!G15469
VIFTA	2026	2026	0	VI!H15469
VIFTA	2027	2027	0	VI!I15469

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-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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8704.32 has 43 lines; 8704.32.93 is distinguished from its siblings by: Refrigerated lorries (trucks).	8704.32.11 Refrigerated lorries (trucks); 8704.32.19 Other; 8704.32.21 Refrigerated lorries (trucks); 8704.32.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.32.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.32.24 Armoured cargo vehicles for transporting valuables	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 8704.32.93. 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 0% for 8704.32.93 was checked against BT2026 (cell BT2026!N17200), 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.