Vietnam Tariff Intelligence

HS 8704.42.39 detail

HS code	8704.42.39
Description	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 5 tonnes but not exceeding 20 tonnes: / - - - g.v.w. exceeding 6 t but not exceeding 20 t: / - - - - Completely Knocked Down: / - - - - - Other
Unit	chiếc
Generated	05/11/2026 11:56:17
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/87044239/

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!K17236
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!N17236
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17236
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!E16546
ATIGA	2022	2022	*	AT!E16475
ATIGA	2023	2023	*	AT!F16475
ATIGA	2024	2024	*	AT!G16475
ATIGA	2025	2025	*	AT!H16475
ATIGA	2026	2026	*	AT!I16475
ATIGA	2027	2027	*	AT!J16475
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16531
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16531
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16531
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16531

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16531
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16531
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16532
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16532
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16532
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16532
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16532
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16532
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16533
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H16492
AIFTA	30/12/2022	2022	*	AI!F16489
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16489
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16489
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16489
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16489
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16489
VKFTA	2022	2022	*	VK!E16529
VKFTA	2023	2023	*	VK!F16529
VKFTA	2024	2024	*	VK!G16529
VKFTA	2025	2025	*	VK!H16529
VKFTA	2026	2026	*	VK!I16529
VKFTA	2027	2027	*	VK!J16529
VCFTA	2022	2022	*	VC!D16591
VCFTA	2023	2023	*	VC!E16591
VCFTA	2024	2024	*	VC!F16591
VCFTA	2025	2025	*	VC!G16591

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H16591
VCFTA	2027	2027	*	VC!I16591
VN-EAEU	2022	2022	*	EAV!D16565
VN-EAEU	2023	2023	*	EAV!E16565
VN-EAEU	2024	2024	*	EAV!F16565
VN-EAEU	2025	2025	*	EAV!G16565
VN-EAEU	2026	2026	*	EAV!H16565
VN-EAEU	2027	2027	*	EAV!I16565
AHKFTA	2022	2022	*	AKH!D16568
AHKFTA	2023	2023	*	AKH!E16568
AHKFTA	2024	2024	*	AKH!F16568
AHKFTA	2025	2025	*	AKH!G16568
AHKFTA	2026	2026	*	AKH!H16568
AHKFTA	2027	2027	*	AKH!I16568
EVFTA	2022	2022	*	EV-NK!D16586
EVFTA	2023	2023	*	EV-NK!E16586
EVFTA	2024	2024	*	EV-NK!F16586
EVFTA	2025	2025	*	EV-NK!G16586
EVFTA	2026	2026	*	EV-NK!H16586
EVFTA	2027	2027	*	EV-NK!I16586
UKVFTA	2022	2022	*	UKV!D16585
UKVFTA	2023	2023	*	UKV!E16585
UKVFTA	2024	2024	*	UKV!F16585
UKVFTA	2025	2025	*	UKV!G16585
UKVFTA	2026	2026	*	UKV!H16585
UKVFTA	2027	2027	*	UKV!I16585

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	*	CPTPP!D16570
CPTPP	(II)	2022 (DERIVED)	*	CPTPP!E16570
CPTPP	(III)	2023 (DERIVED)	*	CPTPP!F16570
CPTPP	(IV)	2024 (DERIVED)	*	CPTPP!G16570
CPTPP	(V)	2025 (DERIVED)	*	CPTPP!H16570
CPTPP	(VI)	2026 (DERIVED)	*	CPTPP!I16570
CPTPP	(VII)	2027 (DERIVED)	*	CPTPP!J16570
RCEP A	2022	2022	*	RCEPT-A!D16556
RCEP A	2023	2023	*	RCEPT-A!E16556
RCEP A	2024	2024	*	RCEPT-A!F16556
RCEP A	2025	2025	*	RCEPT-A!G16556
RCEP A	2026	2026	*	RCEPT-A!H16556
RCEP A	2027	2027	*	RCEPT-A!I16556
RCEP B	2022	2022	*	B!D16556
RCEP B	2023	2023	*	B!E16556
RCEP B	2024	2024	*	B!F16556
RCEP B	2025	2025	*	B!G16556
RCEP B	2026	2026	*	B!H16556
RCEP B	2027	2027	*	B!I16556
RCEP C	2022	2022	*	C!D16556
RCEP C	2023	2023	*	C!E16556
RCEP C	2024	2024	*	C!F16556
RCEP C	2025	2025	*	C!G16556
RCEP C	2026	2026	*	C!H16556
RCEP C	2027	2027	*	C!I16556
RCEP D	2022	2022	*	D!D16555

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E16555
RCEP D	2024	2024	*	D!F16555
RCEP D	2025	2025	*	D!G16555
RCEP D	2026	2026	*	D!H16555
RCEP D	2027	2027	*	D!I16555
RCEP E	2022	2022	*	E!D16559
RCEP E	2023	2023	*	E!E16559
RCEP E	2024	2024	*	E!F16559
RCEP E	2025	2025	*	E!G16559
RCEP E	2026	2026	*	E!H16559
RCEP E	2027	2027	*	E!I16559
RCEP F	2022	2022	*	F!D16556
RCEP F	2023	2023	*	F!E16556
RCEP F	2024	2024	*	F!F16556
RCEP F	2025	2025	*	F!G16556
RCEP F	2026	2026	*	F!H16556
RCEP F	2027	2027	*	F!I16556
VIFTA	2024	2024	*	VI!F15505
VIFTA	2025	2025	*	VI!G15505
VIFTA	2026	2026	*	VI!H15505
VIFTA	2027	2027	*	VI!I15505

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 8704.42 has 18 lines; 8704.42.39 is distinguished from its siblings by: Other.	8704.42.11 Refrigerated lorries (trucks); 8704.42.19 Other; 8704.42.21 Refrigerated lorries (trucks); 8704.42.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.42.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.42.24 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
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8704.42.39 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8704.42.39	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 8704.42.39. 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 8704.42.39 was checked against BT2026 (cell BT2026!N17236), 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.