Vietnam Tariff Intelligence

HS 8704.52.31 detail

HS code	8704.52.31
Description	Motor vehicles for the transport of goods / - Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion: / - - g.v.w. exceeding 5 tonnes: / - - - g.v.w. exceeding 6 t but not exceeding 20 t: / - - - - Completely Knocked Down: / - - - - - Refrigerated lorries (trucks)
Unit	chiếc
Generated	13/11/2026 17:35:07
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/87045231/

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!K17306
Preferential (MFN)	Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98	Theo hướng dẫn tại điểm b.5.3 và b.5.4 khoản 2.2 Chương 98	26/2023/NĐ-CP	2023-07-15	BT2026!N17306
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17306
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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E16616
ATIGA	2022	2022	*	AT!E16545
ATIGA	2023	2023	*	AT!F16545
ATIGA	2024	2024	*	AT!G16545
ATIGA	2025	2025	*	AT!H16545
ATIGA	2026	2026	*	AT!I16545
ATIGA	2027	2027	*	AT!J16545

FTA	Period	Year	Source value	Source
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16601
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16601
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16601
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16601
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16601
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16601
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16602
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16602
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16602
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16602
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16602
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16602
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16603
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H16562
AIFTA	30/12/2022	2022	*	AI!F16559
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16559
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16559
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16559
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16559
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16559
VKFTA	2022	2022	*	VK!E16601
VKFTA	2023	2023	*	VK!F16601
VKFTA	2024	2024	*	VK!G16601
VKFTA	2025	2025	*	VK!H16601
VKFTA	2026	2026	*	VK!I16601
VKFTA	2027	2027	*	VK!J16601

FTA	Period	Year	Source value	Source
VCFTA	2022	2022	*	VC!D16661
VCFTA	2023	2023	*	VC!E16661
VCFTA	2024	2024	*	VC!F16661
VCFTA	2025	2025	*	VC!G16661
VCFTA	2026	2026	*	VC!H16661
VCFTA	2027	2027	*	VC!I16661
VN-EAEU	2022	2022	*	EAV!D16637
VN-EAEU	2023	2023	*	EAV!E16637
VN-EAEU	2024	2024	*	EAV!F16637
VN-EAEU	2025	2025	*	EAV!G16637
VN-EAEU	2026	2026	*	EAV!H16637
VN-EAEU	2027	2027	*	EAV!I16637
AHKFTA	2022	2022	*	AKH!D16638
AHKFTA	2023	2023	*	AKH!E16638
AHKFTA	2024	2024	*	AKH!F16638
AHKFTA	2025	2025	*	AKH!G16638
AHKFTA	2026	2026	*	AKH!H16638
AHKFTA	2027	2027	*	AKH!I16638
EVFTA	2022	2022	*	EV-NK!D16658
EVFTA	2023	2023	*	EV-NK!E16658
EVFTA	2024	2024	*	EV-NK!F16658
EVFTA	2025	2025	*	EV-NK!G16658
EVFTA	2026	2026	*	EV-NK!H16658
EVFTA	2027	2027	*	EV-NK!I16658
UKVFTA	2022	2022	*	UKV!D16657
UKVFTA	2023	2023	*	UKV!E16657

FTA	Period	Year	Source value	Source
UKVFTA	2024	2024	*	UKV!F16657
UKVFTA	2025	2025	*	UKV!G16657
UKVFTA	2026	2026	*	UKV!H16657
UKVFTA	2027	2027	*	UKV!I16657
CPTPP	(I)	2021 (DERIVED)	*	CPTPP!D16640
CPTPP	(II)	2022 (DERIVED)	*	CPTPP!E16640
CPTPP	(III)	2023 (DERIVED)	*	CPTPP!F16640
CPTPP	(IV)	2024 (DERIVED)	*	CPTPP!G16640
CPTPP	(V)	2025 (DERIVED)	*	CPTPP!H16640
CPTPP	(VI)	2026 (DERIVED)	*	CPTPP!I16640
CPTPP	(VII)	2027 (DERIVED)	*	CPTPP!J16640
RCEP A	2022	2022	*	RCEPT-A!D16628
RCEP A	2023	2023	*	RCEPT-A!E16628
RCEP A	2024	2024	*	RCEPT-A!F16628
RCEP A	2025	2025	*	RCEPT-A!G16628
RCEP A	2026	2026	*	RCEPT-A!H16628
RCEP A	2027	2027	*	RCEPT-A!I16628
RCEP B	2022	2022	*	B!D16628
RCEP B	2023	2023	*	B!E16628
RCEP B	2024	2024	*	B!F16628
RCEP B	2025	2025	*	B!G16628
RCEP B	2026	2026	*	B!H16628
RCEP B	2027	2027	*	B!I16628
RCEP C	2022	2022	*	C!D16626
RCEP C	2023	2023	*	C!E16626
RCEP C	2024	2024	*	C!F16626

FTA	Period	Year	Source value	Source
RCEP C	2025	2025	*	C!G16626
RCEP C	2026	2026	*	C!H16626
RCEP C	2027	2027	*	C!I16626
RCEP D	2022	2022	*	D!D16625
RCEP D	2023	2023	*	D!E16625
RCEP D	2024	2024	*	D!F16625
RCEP D	2025	2025	*	D!G16625
RCEP D	2026	2026	*	D!H16625
RCEP D	2027	2027	*	D!I16625
RCEP E	2022	2022	*	E!D16629
RCEP E	2023	2023	*	E!E16629
RCEP E	2024	2024	*	E!F16629
RCEP E	2025	2025	*	E!G16629
RCEP E	2026	2026	*	E!H16629
RCEP E	2027	2027	*	E!I16629
RCEP F	2022	2022	*	F!D16628
RCEP F	2023	2023	*	F!E16628
RCEP F	2024	2024	*	F!F16628
RCEP F	2025	2025	*	F!G16628
RCEP F	2026	2026	*	F!H16628
RCEP F	2027	2027	*	F!I16628
VIFTA	2024	2024	*	VI!F15575
VIFTA	2025	2025	*	VI!G15575
VIFTA	2026	2026	*	VI!H15575
VIFTA	2027	2027	*	VI!I15575

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 8704.52 has 39 lines; 8704.52.31 is distinguished from its siblings by: Refrigerated lorries (trucks).	8704.52.11 Refrigerated lorries (trucks); 8704.52.19 Other; 8704.52.21 Refrigerated lorries (trucks); 8704.52.22 Refuse/garbage collection vehicles having a refuse compressing device; 8704.52.23 Tanker vehicles; bulk-cement lorries (trucks); 8704.52.24 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	8704.52.31 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8704.52.31	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8704.52.31. 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 điểm b.5.3 và b.5.4 khoản 2.2 Chương 98 for 8704.52.31 was checked against BT2026 (cell BT2026!N17306), 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.