Vietnam Tariff Intelligence

HS 8704.60.92 detail

HS code	8704.60.92
Description	Motor vehicles for the transport of goods / - Other, with only electric motor for propulsion: / - - Other: / - - - g.v.w. exceeding 10 t but not exceeding 20 t
Unit	chiếc
Generated	10/11/2026 17:31:10
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/87046092/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	105	105%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17358
Preferential (MFN)	70	70%	26/2023/NĐ-CP	2023-07-15	BT2026!N17358
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17358
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/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
CPTPP	7,5; M: 10	7.5% · M: 10%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	30	30%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	30 (-BN, ID, MY, MM, PH)	30% (except BN, ID, MY, MM, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	30	30%	Consolidated BT2026	2026	VK	125/2022/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
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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
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 (*)
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 (*)
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)		30	AC!E16668
ATIGA	2022	2022	0	AT!E16597
ATIGA	2023	2023	0	AT!F16597
ATIGA	2024	2024	0	AT!G16597
ATIGA	2025	2025	0	AT!H16597
ATIGA	2026	2026	0	AT!I16597
ATIGA	2027	2027	0	AT!J16597
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16653
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16653
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16653

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16653
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16653
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16653
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16654
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16654
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16654
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16654
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16654
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16654
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16655
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		30	AANZ!H16614
AIFTA	30/12/2022	2022	*	AI!F16611
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16611
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16611
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16611
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16611
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16611
VKFTA	2022	2022	30	VK!E16653
VKFTA	2023	2023	30	VK!F16653
VKFTA	2024	2024	30	VK!G16653
VKFTA	2025	2025	30	VK!H16653
VKFTA	2026	2026	30	VK!I16653
VKFTA	2027	2027	30	VK!J16653
VCFTA	2022	2022	*	VC!D16713
VCFTA	2023	2023	*	VC!E16713
VCFTA	2024	2024	*	VC!F16713

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G16713
VCFTA	2026	2026	*	VC!H16713
VCFTA	2027	2027	*	VC!I16713
VN-EAEU	2022	2022	*	EAV!D16689
VN-EAEU	2023	2023	*	EAV!E16689
VN-EAEU	2024	2024	*	EAV!F16689
VN-EAEU	2025	2025	*	EAV!G16689
VN-EAEU	2026	2026	*	EAV!H16689
VN-EAEU	2027	2027	*	EAV!I16689
AHKFTA	2022	2022	*	AKH!D16690
AHKFTA	2023	2023	*	AKH!E16690
AHKFTA	2024	2024	*	AKH!F16690
AHKFTA	2025	2025	*	AKH!G16690
AHKFTA	2026	2026	*	AKH!H16690
AHKFTA	2027	2027	*	AKH!I16690
EVFTA	2022	2022	21,8	EV-NK!D16710
EVFTA	2023	2023	19	EV-NK!E16710
EVFTA	2024	2024	16,3	EV-NK!F16710
EVFTA	2025	2025	13,6	EV-NK!G16710
EVFTA	2026	2026	10,9	EV-NK!H16710
EVFTA	2027	2027	8,1	EV-NK!I16710
UKVFTA	2022	2022	21,8	UKV!D16709
UKVFTA	2023	2023	19	UKV!E16709
UKVFTA	2024	2024	16,3	UKV!F16709
UKVFTA	2025	2025	13,6	UKV!G16709
UKVFTA	2026	2026	10,9	UKV!H16709

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	8,1	UKV!I16709
CPTPP	(I)	2021 (DERIVED)	20	CPTPP!D16692
CPTPP	(II)	2022 (DERIVED)	17,5	CPTPP!E16692
CPTPP	(III)	2023 (DERIVED)	15	CPTPP!F16692
CPTPP	(IV)	2024 (DERIVED)	12,5	CPTPP!G16692
CPTPP	(V)	2025 (DERIVED)	10	CPTPP!H16692
CPTPP	(VI)	2026 (DERIVED)	7,5	CPTPP!I16692
CPTPP	(VII)	2027 (DERIVED)	5	CPTPP!J16692
RCEP A	2022	2022	30	RCEPT-A!D16680
RCEP A	2023	2023	30	RCEPT-A!E16680
RCEP A	2024	2024	30	RCEPT-A!F16680
RCEP A	2025	2025	30	RCEPT-A!G16680
RCEP A	2026	2026	30	RCEPT-A!H16680
RCEP A	2027	2027	30	RCEPT-A!I16680
RCEP B	2022	2022	30	B!D16680
RCEP B	2023	2023	30	B!E16680
RCEP B	2024	2024	30	B!F16680
RCEP B	2025	2025	30	B!G16680
RCEP B	2026	2026	30	B!H16680
RCEP B	2027	2027	30	B!I16680
RCEP C	2022	2022	30	C!D16678
RCEP C	2023	2023	30	C!E16678
RCEP C	2024	2024	30	C!F16678
RCEP C	2025	2025	30	C!G16678
RCEP C	2026	2026	30	C!H16678
RCEP C	2027	2027	30	C!I16678

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	*	D!D16677
RCEP D	2023	2023	*	D!E16677
RCEP D	2024	2024	*	D!F16677
RCEP D	2025	2025	*	D!G16677
RCEP D	2026	2026	*	D!H16677
RCEP D	2027	2027	*	D!I16677
RCEP E	2022	2022	*	E!D16681
RCEP E	2023	2023	*	E!E16681
RCEP E	2024	2024	*	E!F16681
RCEP E	2025	2025	*	E!G16681
RCEP E	2026	2026	*	E!H16681
RCEP E	2027	2027	*	E!I16681
RCEP F	2022	2022	30	F!D16680
RCEP F	2023	2023	30	F!E16680
RCEP F	2024	2024	30	F!F16680
RCEP F	2025	2025	30	F!G16680
RCEP F	2026	2026	30	F!H16680
RCEP F	2027	2027	30	F!I16680
VIFTA	2024	2024	*	VI!F15627
VIFTA	2025	2025	*	VI!G15627
VIFTA	2026	2026	*	VI!H15627
VIFTA	2027	2027	*	VI!I15627

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-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "7,5; M: 10" has a general 7.5% and an "M:" 10% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "7,5; M: 10", the FTA schedule for period (VI) shows "7,5".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8704.60 has 10 lines; 8704.60.92 is distinguished from its siblings by: g.v.w. exceeding 10 t but not exceeding 20 t.	8704.60.11 Pick-up trucks; 8704.60.12 Three-wheeled vehicles; 8704.60.19 Other; 8704.60.21 Pick-up trucks; 8704.60.22 Three-wheeled vehicles; 8704.60.29 Other	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	8704.60.92 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8704.60.92	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 8704.60.92. 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 70% for 8704.60.92 was checked against BT2026 (cell BT2026!N17358), 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.