Vietnam Tariff Intelligence

# Detalle del SA 8704.10.31

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|---|---|
| **Código SA** | 8704.10.31 |
| **Descripción** | Motor vehicles for the transport of goods / - Dumpers designed for off-highway use: / - - Other: / - - - g.v.w. not exceeding 5 t |
| **Unidad** | chiếc |
| **Generado** | 04/11/2026 02:46:25 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://vietnamtariff.com/hs-code/87041031/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 75 | 75% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17048 |
| Preferencial (NMF) | 50 | 50% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17048 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17048 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-BN, KH, ID, MY, MM) | 0% (excepto BN, KH, ID, MY, MM) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 |  | S | 206/2025/NĐ-CP | Ad valorem |
| CPTPP | 20; M: 25 | 20% · M: 25% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 23,6 | 23,6% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 23,6 | 23,6% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 29,5 | 29,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 29,5 | 29,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 29,5 | 29,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 29,5 | 29,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 29,5 | 29,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 32,2 | 32,2% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AANZFTA | 50 | 50% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| AJCEP | 50 | 50% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |
| VKFTA | 65 | 65% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| AHKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | No elegible (*) |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |
| AKFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | No elegible (*) |
| VCFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | No elegible (*) |
| VIFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E16358 |
| ATIGA | 2022 | 2022 | 0 | AT!E16287 |
| ATIGA | 2023 | 2023 | 0 | AT!F16287 |
| ATIGA | 2024 | 2024 | 0 | AT!G16287 |
| ATIGA | 2025 | 2025 | 0 | AT!H16287 |
| ATIGA | 2026 | 2026 | 0 | AT!I16287 |
| ATIGA | 2027 | 2027 | 0 | AT!J16287 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 65 | AJ!E16343 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 50 | AJ!F16343 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 50 | AJ!G16343 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 50 | AJ!H16343 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 50 | AJ!I16343 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 50 | AJ!J16343 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 65 | VJ!E16344 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 65 | VJ!F16344 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 50 | VJ!G16344 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H16344 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I16344 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J16344 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F16345 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AANZ!H16304 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16301 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16301 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16301 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16301 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16301 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16301 |
| VKFTA | 2022 | 2022 | 65 | VK!E16341 |
| VKFTA | 2023 | 2023 | 65 | VK!F16341 |
| VKFTA | 2024 | 2024 | 65 | VK!G16341 |
| VKFTA | 2025 | 2025 | 65 | VK!H16341 |
| VKFTA | 2026 | 2026 | 65 | VK!I16341 |
| VKFTA | 2027 | 2027 | 65 | VK!J16341 |
| VCFTA | 2022 | 2022 | * | VC!D16403 |
| VCFTA | 2023 | 2023 | * | VC!E16403 |
| VCFTA | 2024 | 2024 | * | VC!F16403 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | * | VC!G16403 |
| VCFTA | 2026 | 2026 | * | VC!H16403 |
| VCFTA | 2027 | 2027 | * | VC!I16403 |
| VN-EAEU | 2022 | 2022 | 16,9 | EAV!D16377 |
| VN-EAEU | 2023 | 2023 | 11,3 | EAV!E16377 |
| VN-EAEU | 2024 | 2024 | 5,6 | EAV!F16377 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G16377 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H16377 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I16377 |
| AHKFTA | 2022 | 2022 | * | AKH!D16380 |
| AHKFTA | 2023 | 2023 | * | AKH!E16380 |
| AHKFTA | 2024 | 2024 | * | AKH!F16380 |
| AHKFTA | 2025 | 2025 | * | AKH!G16380 |
| AHKFTA | 2026 | 2026 | * | AKH!H16380 |
| AHKFTA | 2027 | 2027 | * | AKH!I16380 |
| EVFTA | 2022 | 2022 | 47,2 | EV-NK!D16398 |
| EVFTA | 2023 | 2023 | 41,3 | EV-NK!E16398 |
| EVFTA | 2024 | 2024 | 35,4 | EV-NK!F16398 |
| EVFTA | 2025 | 2025 | 29,5 | EV-NK!G16398 |
| EVFTA | 2026 | 2026 | 23,6 | EV-NK!H16398 |
| EVFTA | 2027 | 2027 | 17,7 | EV-NK!I16398 |
| UKVFTA | 2022 | 2022 | 47,2 | UKV!D16397 |
| UKVFTA | 2023 | 2023 | 41,3 | UKV!E16397 |
| UKVFTA | 2024 | 2024 | 35,4 | UKV!F16397 |
| UKVFTA | 2025 | 2025 | 29,5 | UKV!G16397 |
| UKVFTA | 2026 | 2026 | 23,6 | UKV!H16397 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 17,7 | UKV!I16397 |
| CPTPP | (I) | 2021 (DERIVED) | 45 | CPTPP!D16382 |
| CPTPP | (II) | 2022 (DERIVED) | 40 | CPTPP!E16382 |
| CPTPP | (III) | 2023 (DERIVED) | 35 | CPTPP!F16382 |
| CPTPP | (IV) | 2024 (DERIVED) | 30 | CPTPP!G16382 |
| CPTPP | (V) | 2025 (DERIVED) | 25 | CPTPP!H16382 |
| CPTPP | (VI) | 2026 (DERIVED) | 20 | CPTPP!I16382 |
| CPTPP | (VII) | 2027 (DERIVED) | 15 | CPTPP!J16382 |
| RCEP A | 2022 | 2022 | 53,1 | RCEPT-A!D16368 |
| RCEP A | 2023 | 2023 | 47,2 | RCEPT-A!E16368 |
| RCEP A | 2024 | 2024 | 41,3 | RCEPT-A!F16368 |
| RCEP A | 2025 | 2025 | 35,4 | RCEPT-A!G16368 |
| RCEP A | 2026 | 2026 | 29,5 | RCEPT-A!H16368 |
| RCEP A | 2027 | 2027 | 23,6 | RCEPT-A!I16368 |
| RCEP B | 2022 | 2022 | 53,1 | B!D16368 |
| RCEP B | 2023 | 2023 | 47,2 | B!E16368 |
| RCEP B | 2024 | 2024 | 41,3 | B!F16368 |
| RCEP B | 2025 | 2025 | 35,4 | B!G16368 |
| RCEP B | 2026 | 2026 | 29,5 | B!H16368 |
| RCEP B | 2027 | 2027 | 23,6 | B!I16368 |
| RCEP C | 2022 | 2022 | 53,1 | C!D16368 |
| RCEP C | 2023 | 2023 | 47,2 | C!E16368 |
| RCEP C | 2024 | 2024 | 41,3 | C!F16368 |
| RCEP C | 2025 | 2025 | 35,4 | C!G16368 |
| RCEP C | 2026 | 2026 | 29,5 | C!H16368 |
| RCEP C | 2027 | 2027 | 23,6 | C!I16368 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 53,6 | D!D16367 |
| RCEP D | 2023 | 2023 | 48,3 | D!E16367 |
| RCEP D | 2024 | 2024 | 42,9 | D!F16367 |
| RCEP D | 2025 | 2025 | 37,5 | D!G16367 |
| RCEP D | 2026 | 2026 | 32,2 | D!H16367 |
| RCEP D | 2027 | 2027 | 26,8 | D!I16367 |
| RCEP E | 2022 | 2022 | 53,1 | E!D16371 |
| RCEP E | 2023 | 2023 | 47,2 | E!E16371 |
| RCEP E | 2024 | 2024 | 41,3 | E!F16371 |
| RCEP E | 2025 | 2025 | 35,4 | E!G16371 |
| RCEP E | 2026 | 2026 | 29,5 | E!H16371 |
| RCEP E | 2027 | 2027 | 23,6 | E!I16371 |
| RCEP F | 2022 | 2022 | 53,1 | F!D16368 |
| RCEP F | 2023 | 2023 | 47,2 | F!E16368 |
| RCEP F | 2024 | 2024 | 41,3 | F!F16368 |
| RCEP F | 2025 | 2025 | 35,4 | F!G16368 |
| RCEP F | 2026 | 2026 | 29,5 | F!H16368 |
| RCEP F | 2027 | 2027 | 23,6 | F!I16368 |
| VIFTA | 2024 | 2024 | * | VI!F15317 |
| VIFTA | 2025 | 2025 | * | VI!G15317 |
| VIFTA | 2026 | 2026 | * | VI!H15317 |
| VIFTA | 2027 | 2027 | * | VI!I15317 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "20; M: 25" has a general 20% and an "M:" 25% 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. | No verificado – requiere comprobación |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "20; M: 25", the FTA schedule for period (VI) shows "20". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | No verificado – requiere comprobación |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AANZFTA 50%, AJCEP 50%, VKFTA 65%: the preferential rate is equal to or higher than the MFN rate (50%) in the source tariff – claiming the FTA brings no saving. | MFN 50% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8704.10 has 13 lines; 8704.10.31 is distinguished from its siblings by: g.v.w. not exceeding 5 t. | 8704.10.13 g.v.w. not exceeding 5 t; 8704.10.14 g.v.w. exceeding 5 t but not exceeding 10 t; 8704.10.15 g.v.w. exceeding 10 t but not exceeding 20 t; 8704.10.16 g.v.w. exceeding 20 t but not exceeding 24 t; 8704.10.17 g.v.w. exceeding 24 t but not exceeding 45 t; 8704.10.18 g.v.w. exceeding 45 t | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8704.10.31. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 50% for 8704.10.31 was checked against BT2026 (cell BT2026!N17048), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
|---|
| 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) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.