

## HS 8701.23.10 detail

|                     |                                                                                                                                                                                                                                    |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8701.23.10                                                                                                                                                                                                                         |
| Description         | Tractors (other than tractors of heading 87.09) / - Road tractors for semi-trailers: / - - With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion: / - - - Completely Knocked Down |
| Unit                | chiếc                                                                                                                                                                                                                              |
| Generated           | 30/10/2026 11:46:02                                                                                                                                                                                                                |
| 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                | <a href="https://vietnamtariff.com/hs-code/87012310/">https://vietnamtariff.com/hs-code/87012310/</a>                                                                                                                              |

### 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!K16287 |
| Preferential (MFN)   | 0            | 0%                     | 144/2024/NĐ-CP | 2024-11-01 | BT2026!N16287 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q16287 |
| 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     |
|---------|--------------|------|------------------------|-------------------------------------------|-----------------|----------------|------------|
| AANZFTA | 0            | 0%   | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả<br>giai đoạn) | AANZ            | 121/2022/NĐ-CP | Ad valorem |

| FTA            | Source value            | Rate                           | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|-------------------------|--------------------------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA          | 0 (-BN, KH, ID, MY, CN) | 0% (except BN, KH, ID, MY, CN) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AJCEP          | 0                       | 0%                             | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA          | 0(-KH, MM)              | 0% (except KH, MM)             | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/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 |
| 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 |
| 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    |
| EVFTA          | 1,8                     | 1.8%                           | Consolidated BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 1,8                     | 1.8%                           | Consolidated BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 3,3                     | 3.3%                           | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate           | Data basis          | Period                  | Proof of origin                   | Legal basis    | Status           |
|----------------|--------------|----------------|---------------------|-------------------------|-----------------------------------|----------------|------------------|
| RCEP (Annex B) | 3,3          | 3.3%           | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex E) | 3,3          | 3.3%           | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex F) | 3,3          | 3.3%           | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex D) | 3,4          | 3.4%           | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| AIFTA          | 3.5          | 3.5%           | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | Ad valorem       |
| VIFTA          | 5            | 5%             | Consolidated BT2026 | 2026                    | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem       |
| AHKFTA         | *            | * not eligible | Consolidated BT2026 | 2026                    | AHK                               | 123/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex C) | *            | * not eligible | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/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) |      | 0            | AC!E15594 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E15523 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F15523 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G15523 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H15523 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I15523 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J15523 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E15579 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F15579 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G15579 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H15579   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I15579   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J15579   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E15580   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F15580   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G15580   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H15580   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I15580   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J15580   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F15581   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H15530 |
| AIFTA   | 30/12/2022                             | 2022 | 4            | AI!F15537   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 3.5          | AI!G15537   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 3.5          | AI!H15537   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 3.5          | AI!I15537   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 3.5          | AI!J15537   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 3.5          | AI!K15537   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E15577   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F15577   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G15577   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H15577   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I15577   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J15577   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D15639   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E15639   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F15639   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G15639    |
| VCFTA   | 2026   | 2026 | 0            | VC!H15639    |
| VCFTA   | 2027   | 2027 | 0            | VC!I15639    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D15613   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E15613   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F15613   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G15613   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H15613   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I15613   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D15616   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E15616   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F15616   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G15616   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H15616   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I15616   |
| EVFTA   | 2022   | 2022 | 3,6          | EV-NK!D15622 |
| EVFTA   | 2023   | 2023 | 3,1          | EV-NK!E15622 |
| EVFTA   | 2024   | 2024 | 2,7          | EV-NK!F15622 |
| EVFTA   | 2025   | 2025 | 2,2          | EV-NK!G15622 |
| EVFTA   | 2026   | 2026 | 1,8          | EV-NK!H15622 |
| EVFTA   | 2027   | 2027 | 1,3          | EV-NK!I15622 |
| UKVFTA  | 2022   | 2022 | 3,6          | UKV!D15621   |
| UKVFTA  | 2023   | 2023 | 3,1          | UKV!E15621   |
| UKVFTA  | 2024   | 2024 | 2,7          | UKV!F15621   |
| UKVFTA  | 2025   | 2025 | 2,2          | UKV!G15621   |
| UKVFTA  | 2026   | 2026 | 1,8          | UKV!H15621   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 1,3          | UKV!I15621     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D15610   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E15610   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F15610   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G15610   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H15610   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I15610   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J15610   |
| RCEP A | 2022   | 2022           | 4,7          | RCEPT-A!D15604 |
| RCEP A | 2023   | 2023           | 4,3          | RCEPT-A!E15604 |
| RCEP A | 2024   | 2024           | 4            | RCEPT-A!F15604 |
| RCEP A | 2025   | 2025           | 3,7          | RCEPT-A!G15604 |
| RCEP A | 2026   | 2026           | 3,3          | RCEPT-A!H15604 |
| RCEP A | 2027   | 2027           | 3            | RCEPT-A!I15604 |
| RCEP B | 2022   | 2022           | 4,7          | B!D15604       |
| RCEP B | 2023   | 2023           | 4,3          | B!E15604       |
| RCEP B | 2024   | 2024           | 4            | B!F15604       |
| RCEP B | 2025   | 2025           | 3,7          | B!G15604       |
| RCEP B | 2026   | 2026           | 3,3          | B!H15604       |
| RCEP B | 2027   | 2027           | 3            | B!I15604       |
| RCEP C | 2022   | 2022           | *            | C!D15604       |
| RCEP C | 2023   | 2023           | *            | C!E15604       |
| RCEP C | 2024   | 2024           | *            | C!F15604       |
| RCEP C | 2025   | 2025           | *            | C!G15604       |
| RCEP C | 2026   | 2026           | *            | C!H15604       |
| RCEP C | 2027   | 2027           | *            | C!I15604       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2022   | 2022 | 4,7          | D!D15603  |
| RCEP D | 2023   | 2023 | 4,4          | D!E15603  |
| RCEP D | 2024   | 2024 | 4,1          | D!F15603  |
| RCEP D | 2025   | 2025 | 3,8          | D!G15603  |
| RCEP D | 2026   | 2026 | 3,4          | D!H15603  |
| RCEP D | 2027   | 2027 | 3,1          | D!I15603  |
| RCEP E | 2022   | 2022 | 4,7          | E!D15607  |
| RCEP E | 2023   | 2023 | 4,3          | E!E15607  |
| RCEP E | 2024   | 2024 | 4            | E!F15607  |
| RCEP E | 2025   | 2025 | 3,7          | E!G15607  |
| RCEP E | 2026   | 2026 | 3,3          | E!H15607  |
| RCEP E | 2027   | 2027 | 3            | E!I15607  |
| RCEP F | 2022   | 2022 | 4,7          | F!D15604  |
| RCEP F | 2023   | 2023 | 4,3          | F!E15604  |
| RCEP F | 2024   | 2024 | 4            | F!F15604  |
| RCEP F | 2025   | 2025 | 3,7          | F!G15604  |
| RCEP F | 2026   | 2026 | 3,3          | F!H15604  |
| RCEP F | 2027   | 2027 | 3            | F!I15604  |
| VIFTA  | 2024   | 2024 | 5            | VI!F14556 |
| VIFTA  | 2025   | 2025 | 5            | VI!G14556 |
| VIFTA  | 2026   | 2026 | 5            | VI!H14556 |
| VIFTA  | 2027   | 2027 | 5            | VI!!14556 |

### 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                                | EVFTA 1.8%, UKVFTA 1.8%, RCEP (Annex A) 3.3%, RCEP (Annex B) 3.3%, RCEP (Annex E) 3.3%, RCEP (Annex F) 3.3%, RCEP (Annex D) 3.4%, AIFTA 3.5%, VIFTA 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 8701.23 has 2 lines; 8701.23.10 is distinguished from its siblings by: Completely Knocked Down.                                                                                                                                                                           | 8701.23.90<br>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                | 8701.23.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.                                                                                                                                              | MOI: 8701.23.10     | 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 8701.23.10. 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 8701.23.10 was checked against BT2026 (cell BT2026!N16287), basis 144/2024/NĐ-CP. |  | 144/2024/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.