

## HS 8701.93.10 detail

|                     |                                                                                                                                                             |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8701.93.10                                                                                                                                                  |
| Description         | Tractors (other than tractors of heading 87.09) / - Other, of an engine power: / - - Exceeding 37 kW but not exceeding 75 kW: / - - - Agricultural tractors |
| Unit                | chiếc                                                                                                                                                       |
| Generated           | 31/10/2026 09:58:55                                                                                                                                         |
| 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/87019310/">https://vietnamtariff.com/hs-code/87019310/</a>                                                       |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 7.5          | 7.5%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K16304 |
| Preferential (MFN)   | 5            | 5%                     | 144/2024/NĐ-CP | 2024-11-01 | BT2026!N16304 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q16304 |
| 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 BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ            | 121/2022/NĐ-CP | Ad valorem |
| ACFTA   | 0            | 0%   | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E               | 118/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate    | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|---------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AHKFTA         | 0            | 0%      | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| AJCEP          | 0            | 0%      | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA          | 0            | 0%      | 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 |
| 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 |
| 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 |
| RCEP (Annex C) | 3,8          | 3.8%    | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA          | 3.5          | 3.5%    | Consolidated BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/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    |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source    |
|-------|----------------------------------------|------|--------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E15611 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E15540   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F15540   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G15540   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H15540   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I15540   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J15540   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E15596   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F15596   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G15596   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H15596   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I15596   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J15596   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E15597   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F15597   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G15597   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H15597   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I15597   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J15597   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F15598   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H15547 |
| AIFTA   | 30/12/2022                             | 2022 | 4            | AI!F15554   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 3.5          | AI!G15554   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 3.5          | AI!H15554   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 3.5          | AI!I15554   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 3.5          | AI!J15554   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 3.5          | AI!K15554   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E15594    |
| VKFTA   | 2023   | 2023 | 0            | VK!F15594    |
| VKFTA   | 2024   | 2024 | 0            | VK!G15594    |
| VKFTA   | 2025   | 2025 | 0            | VK!H15594    |
| VKFTA   | 2026   | 2026 | 0            | VK!I15594    |
| VKFTA   | 2027   | 2027 | 0            | VK!J15594    |
| VCFTA   | 2022   | 2022 | 0            | VC!D15656    |
| VCFTA   | 2023   | 2023 | 0            | VC!E15656    |
| VCFTA   | 2024   | 2024 | 0            | VC!F15656    |
| VCFTA   | 2025   | 2025 | 0            | VC!G15656    |
| VCFTA   | 2026   | 2026 | 0            | VC!H15656    |
| VCFTA   | 2027   | 2027 | 0            | VC!I15656    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D15630   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E15630   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F15630   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G15630   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H15630   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I15630   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D15633   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E15633   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F15633   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G15633   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H15633   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I15633   |
| EVFTA   | 2022   | 2022 | 3,6          | EV-NK!D15639 |
| EVFTA   | 2023   | 2023 | 3,1          | EV-NK!E15639 |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| EVFTA  | 2024   | 2024           | 2,7          | EV-NK!F15639   |
| EVFTA  | 2025   | 2025           | 2,2          | EV-NK!G15639   |
| EVFTA  | 2026   | 2026           | 1,8          | EV-NK!H15639   |
| EVFTA  | 2027   | 2027           | 1,3          | EV-NK!I15639   |
| UKVFTA | 2022   | 2022           | 3,6          | UKV!D15638     |
| UKVFTA | 2023   | 2023           | 3,1          | UKV!E15638     |
| UKVFTA | 2024   | 2024           | 2,7          | UKV!F15638     |
| UKVFTA | 2025   | 2025           | 2,2          | UKV!G15638     |
| UKVFTA | 2026   | 2026           | 1,8          | UKV!H15638     |
| UKVFTA | 2027   | 2027           | 1,3          | UKV!I15638     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D15627   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E15627   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F15627   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G15627   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H15627   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I15627   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J15627   |
| RCEP A | 2022   | 2022           | 4,7          | RCEPT-A!D15621 |
| RCEP A | 2023   | 2023           | 4,3          | RCEPT-A!E15621 |
| RCEP A | 2024   | 2024           | 4            | RCEPT-A!F15621 |
| RCEP A | 2025   | 2025           | 3,7          | RCEPT-A!G15621 |
| RCEP A | 2026   | 2026           | 3,3          | RCEPT-A!H15621 |
| RCEP A | 2027   | 2027           | 3            | RCEPT-A!I15621 |
| RCEP B | 2022   | 2022           | 4,7          | B!D15621       |
| RCEP B | 2023   | 2023           | 4,3          | B!E15621       |
| RCEP B | 2024   | 2024           | 4            | B!F15621       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP B | 2025   | 2025 | 3,7          | B!G15621 |
| RCEP B | 2026   | 2026 | 3,3          | B!H15621 |
| RCEP B | 2027   | 2027 | 3            | B!I15621 |
| RCEP C | 2022   | 2022 | 4,8          | C!D15621 |
| RCEP C | 2023   | 2023 | 4,5          | C!E15621 |
| RCEP C | 2024   | 2024 | 4,3          | C!F15621 |
| RCEP C | 2025   | 2025 | 4            | C!G15621 |
| RCEP C | 2026   | 2026 | 3,8          | C!H15621 |
| RCEP C | 2027   | 2027 | 3,5          | C!I15621 |
| RCEP D | 2022   | 2022 | 4,7          | D!D15620 |
| RCEP D | 2023   | 2023 | 4,4          | D!E15620 |
| RCEP D | 2024   | 2024 | 4,1          | D!F15620 |
| RCEP D | 2025   | 2025 | 3,8          | D!G15620 |
| RCEP D | 2026   | 2026 | 3,4          | D!H15620 |
| RCEP D | 2027   | 2027 | 3,1          | D!I15620 |
| RCEP E | 2022   | 2022 | 4,7          | E!D15624 |
| RCEP E | 2023   | 2023 | 4,3          | E!E15624 |
| RCEP E | 2024   | 2024 | 4            | E!F15624 |
| RCEP E | 2025   | 2025 | 3,7          | E!G15624 |
| RCEP E | 2026   | 2026 | 3,3          | E!H15624 |
| RCEP E | 2027   | 2027 | 3            | E!I15624 |
| RCEP F | 2022   | 2022 | 4,7          | F!D15621 |
| RCEP F | 2023   | 2023 | 4,3          | F!E15621 |
| RCEP F | 2024   | 2024 | 4            | F!F15621 |
| RCEP F | 2025   | 2025 | 3,7          | F!G15621 |
| RCEP F | 2026   | 2026 | 3,3          | F!H15621 |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP F | 2027   | 2027 | 3            | FII15621  |
| VIFTA  | 2024   | 2024 | 4.5          | VIIF14573 |
| VIFTA  | 2025   | 2025 | 4            | VIIG14573 |
| VIFTA  | 2026   | 2026 | 3.5          | VIIH14573 |
| VIFTA  | 2027   | 2027 | 3            | VIIL14573 |

### 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 ATKTK và BVMT sau TQ, trước khi đưa ra thị trường (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 |
| HS-003    | YELLOW | Classification Review Required – similar lines exist       | Subheading 8701.93 has 2 lines; 8701.93.10 is distinguished from its siblings by: Agricultural tractors.                                         | 8701.93.90<br>Other | 31/2022/TT-BTC                     | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | 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 8701.93.10. 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 5% for 8701.93.10 was checked against BT2026 (cell BT2026!N16304), 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 |
|-------------|

Chứng nhận chất lượng ATKTK và BVMT sau TQ, trước khi đưa ra thị trường (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.