Vietnam Tariff Intelligence

HS 8704.10.32 detail

HS code	8704.10.32
Description	Motor vehicles for the transport of goods / - Dumpers designed for off-highway use: / - - Other: / - - - g.v.w. exceeding 5 t but not exceeding 10 t
Unit	chiếc
Generated	04/11/2026 07:04:18
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://vietnamtariff.com/hs-code/87041032/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	75	75%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17049
Preferential (MFN)	50	50%	26/2023/NĐ-CP	2023-07-15	BT2026!N17049
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17049
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
ACFTA	0 (-BN, KH, ID, MY, MM)	0% (except BN, KH, ID, MY, MM)	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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
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
CPTPP	18,1; M: 22,7	18.1% · M: 22.7%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	18,1	18.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	18,1	18.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	27,3	27.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AANZFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AJCEP	50	50%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VKFTA	50	50%	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 (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/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)		0	AC!E16359
ATIGA	2022	2022	0	AT!E16288
ATIGA	2023	2023	0	AT!F16288
ATIGA	2024	2024	0	AT!G16288
ATIGA	2025	2025	0	AT!H16288
ATIGA	2026	2026	0	AT!I16288
ATIGA	2027	2027	0	AT!J16288
AJCEP	30/12/2022 - 31/3/2023	2022	60	AJ!E16344
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F16344
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G16344

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H16344
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I16344
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J16344
VJEPA	30/12/2022 - 31/3/2023	2022	60	VJ!E16345
VJEPA	01/4/2023 - 31/3/2024	2023	60	VJ!F16345
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G16345
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16345
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16345
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16345
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16346
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AANZ!H16305
AIFTA	30/12/2022	2022	*	AI!F16302
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16302
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16302
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16302
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16302
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16302
VKFTA	2022	2022	50	VK!E16342
VKFTA	2023	2023	50	VK!F16342
VKFTA	2024	2024	50	VK!G16342
VKFTA	2025	2025	50	VK!H16342
VKFTA	2026	2026	50	VK!I16342
VKFTA	2027	2027	50	VK!J16342
VCFTA	2022	2022	*	VC!D16404
VCFTA	2023	2023	*	VC!E16404
VCFTA	2024	2024	*	VC!F16404

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G16404
VCFTA	2026	2026	*	VC!H16404
VCFTA	2027	2027	*	VC!I16404
VN-EAEU	2022	2022	13,6	EAV!D16378
VN-EAEU	2023	2023	9,1	EAV!E16378
VN-EAEU	2024	2024	4,5	EAV!F16378
VN-EAEU	2025	2025	0	EAV!G16378
VN-EAEU	2026	2026	0	EAV!H16378
VN-EAEU	2027	2027	0	EAV!I16378
AHKFTA	2022	2022	*	AKH!D16381
AHKFTA	2023	2023	*	AKH!E16381
AHKFTA	2024	2024	*	AKH!F16381
AHKFTA	2025	2025	*	AKH!G16381
AHKFTA	2026	2026	*	AKH!H16381
AHKFTA	2027	2027	*	AKH!I16381
EVFTA	2022	2022	36,3	EV-NK!D16399
EVFTA	2023	2023	31,8	EV-NK!E16399
EVFTA	2024	2024	27,2	EV-NK!F16399
EVFTA	2025	2025	22,7	EV-NK!G16399
EVFTA	2026	2026	18,1	EV-NK!H16399
EVFTA	2027	2027	13,6	EV-NK!I16399
UKVFTA	2022	2022	36,3	UKV!D16398
UKVFTA	2023	2023	31,8	UKV!E16398
UKVFTA	2024	2024	27,2	UKV!F16398
UKVFTA	2025	2025	22,7	UKV!G16398
UKVFTA	2026	2026	18,1	UKV!H16398

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	13,6	UKV!I16398
CPTPP	(I)	2021 (DERIVED)	40,9	CPTPP!D16383
CPTPP	(II)	2022 (DERIVED)	36,3	CPTPP!E16383
CPTPP	(III)	2023 (DERIVED)	31,8	CPTPP!F16383
CPTPP	(IV)	2024 (DERIVED)	27,2	CPTPP!G16383
CPTPP	(V)	2025 (DERIVED)	22,7	CPTPP!H16383
CPTPP	(VI)	2026 (DERIVED)	18,1	CPTPP!I16383
CPTPP	(VII)	2027 (DERIVED)	13,6	CPTPP!J16383
RCEP A	2022	2022	45	RCEPT-A!D16369
RCEP A	2023	2023	40	RCEPT-A!E16369
RCEP A	2024	2024	35	RCEPT-A!F16369
RCEP A	2025	2025	30	RCEPT-A!G16369
RCEP A	2026	2026	25	RCEPT-A!H16369
RCEP A	2027	2027	20	RCEPT-A!I16369
RCEP B	2022	2022	45	B!D16369
RCEP B	2023	2023	40	B!E16369
RCEP B	2024	2024	35	B!F16369
RCEP B	2025	2025	30	B!G16369
RCEP B	2026	2026	25	B!H16369
RCEP B	2027	2027	20	B!I16369
RCEP C	2022	2022	45	C!D16369
RCEP C	2023	2023	40	C!E16369
RCEP C	2024	2024	35	C!F16369
RCEP C	2025	2025	30	C!G16369
RCEP C	2026	2026	25	C!H16369
RCEP C	2027	2027	20	C!I16369

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	45,5	D!D16368
RCEP D	2023	2023	40,9	D!E16368
RCEP D	2024	2024	36,4	D!F16368
RCEP D	2025	2025	31,8	D!G16368
RCEP D	2026	2026	27,3	D!H16368
RCEP D	2027	2027	22,7	D!I16368
RCEP E	2022	2022	45	E!D16372
RCEP E	2023	2023	40	E!E16372
RCEP E	2024	2024	35	E!F16372
RCEP E	2025	2025	30	E!G16372
RCEP E	2026	2026	25	E!H16372
RCEP E	2027	2027	20	E!I16372
RCEP F	2022	2022	45	F!D16369
RCEP F	2023	2023	40	F!E16369
RCEP F	2024	2024	35	F!F16369
RCEP F	2025	2025	30	F!G16369
RCEP F	2026	2026	25	F!H16369
RCEP F	2027	2027	20	F!I16369
VIFTA	2024	2024	*	VI!F15318
VIFTA	2025	2025	*	VI!G15318
VIFTA	2026	2026	*	VI!H15318
VIFTA	2027	2027	*	VI!I15318

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 "18,1; M: 22,7" has a general 18.1% and an "M:" 22.7% 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 "18,1; M: 22,7", the FTA schedule for period (VI) shows "18,1".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	AANZFTA 50%, AJCEP 50%, VKFTA 50%: 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8704.10 has 13 lines; 8704.10.32 is distinguished from its siblings by: g.v.w. exceeding 5 t but not exceeding 10 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.	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 8704.10.32. 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 50% for 8704.10.32 was checked against BT2026 (cell BT2026!N17049), 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.