Vietnam Tariff Intelligence

HS 8704.10.33 detail

HS code	8704.10.33
Description	Motor vehicles for the transport of goods / - Dumpers designed for off-highway use: / - - Other: / - - - g.v.w. exceeding 10 t but not exceeding 20 t
Unit	chiếc
Generated	05/11/2026 20:39:37
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/87041033/

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!K17050
Preferential (MFN)	50	50%	26/2023/NĐ-CP	2023-07-15	BT2026!N17050
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17050
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
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	9,2; M: 11,5	9.2% · M: 11.5%	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
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	30	30%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/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!E16360
ATIGA	2022	2022	0	AT!E16289
ATIGA	2023	2023	0	AT!F16289
ATIGA	2024	2024	0	AT!G16289
ATIGA	2025	2025	0	AT!H16289
ATIGA	2026	2026	0	AT!I16289
ATIGA	2027	2027	0	AT!J16289
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E16345
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F16345
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G16345

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H16345
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I16345
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J16345
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E16346
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F16346
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G16346
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H16346
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I16346
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J16346
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16347
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AANZ!H16306
AIFTA	30/12/2022	2022	*	AI!F16303
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16303
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16303
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16303
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16303
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16303
VKFTA	2022	2022	30	VK!E16343
VKFTA	2023	2023	30	VK!F16343
VKFTA	2024	2024	30	VK!G16343
VKFTA	2025	2025	30	VK!H16343
VKFTA	2026	2026	30	VK!I16343
VKFTA	2027	2027	30	VK!J16343
VCFTA	2022	2022	*	VC!D16405
VCFTA	2023	2023	*	VC!E16405
VCFTA	2024	2024	*	VC!F16405

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G16405
VCFTA	2026	2026	*	VC!H16405
VCFTA	2027	2027	*	VC!I16405
VN-EAEU	2022	2022	8,2	EAV!D16379
VN-EAEU	2023	2023	5,5	EAV!E16379
VN-EAEU	2024	2024	2,7	EAV!F16379
VN-EAEU	2025	2025	0	EAV!G16379
VN-EAEU	2026	2026	0	EAV!H16379
VN-EAEU	2027	2027	0	EAV!I16379
AHKFTA	2022	2022	*	AKH!D16382
AHKFTA	2023	2023	*	AKH!E16382
AHKFTA	2024	2024	*	AKH!F16382
AHKFTA	2025	2025	*	AKH!G16382
AHKFTA	2026	2026	*	AKH!H16382
AHKFTA	2027	2027	*	AKH!I16382
EVFTA	2022	2022	21,8	EV-NK!D16400
EVFTA	2023	2023	19	EV-NK!E16400
EVFTA	2024	2024	16,3	EV-NK!F16400
EVFTA	2025	2025	13,6	EV-NK!G16400
EVFTA	2026	2026	10,9	EV-NK!H16400
EVFTA	2027	2027	8,1	EV-NK!I16400
UKVFTA	2022	2022	21,8	UKV!D16399
UKVFTA	2023	2023	19	UKV!E16399
UKVFTA	2024	2024	16,3	UKV!F16399
UKVFTA	2025	2025	13,6	UKV!G16399
UKVFTA	2026	2026	10,9	UKV!H16399

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	8,1	UKV!I16399
CPTPP	(I)	2021 (DERIVED)	20,7	CPTPP!D16384
CPTPP	(II)	2022 (DERIVED)	18,4	CPTPP!E16384
CPTPP	(III)	2023 (DERIVED)	16,1	CPTPP!F16384
CPTPP	(IV)	2024 (DERIVED)	13,8	CPTPP!G16384
CPTPP	(V)	2025 (DERIVED)	11,5	CPTPP!H16384
CPTPP	(VI)	2026 (DERIVED)	9,2	CPTPP!I16384
CPTPP	(VII)	2027 (DERIVED)	6,9	CPTPP!J16384
RCEP A	2022	2022	27	RCEPT-A!D16370
RCEP A	2023	2023	24	RCEPT-A!E16370
RCEP A	2024	2024	21	RCEPT-A!F16370
RCEP A	2025	2025	18	RCEPT-A!G16370
RCEP A	2026	2026	15	RCEPT-A!H16370
RCEP A	2027	2027	12	RCEPT-A!I16370
RCEP B	2022	2022	27	B!D16370
RCEP B	2023	2023	24	B!E16370
RCEP B	2024	2024	21	B!F16370
RCEP B	2025	2025	18	B!G16370
RCEP B	2026	2026	15	B!H16370
RCEP B	2027	2027	12	B!I16370
RCEP C	2022	2022	27	C!D16370
RCEP C	2023	2023	24	C!E16370
RCEP C	2024	2024	21	C!F16370
RCEP C	2025	2025	18	C!G16370
RCEP C	2026	2026	15	C!H16370
RCEP C	2027	2027	12	C!I16370

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D16369
RCEP D	2023	2023	24,5	D!E16369
RCEP D	2024	2024	21,8	D!F16369
RCEP D	2025	2025	19,1	D!G16369
RCEP D	2026	2026	16,4	D!H16369
RCEP D	2027	2027	13,6	D!I16369
RCEP E	2022	2022	27	E!D16373
RCEP E	2023	2023	24	E!E16373
RCEP E	2024	2024	21	E!F16373
RCEP E	2025	2025	18	E!G16373
RCEP E	2026	2026	15	E!H16373
RCEP E	2027	2027	12	E!I16373
RCEP F	2022	2022	27	F!D16370
RCEP F	2023	2023	24	F!E16370
RCEP F	2024	2024	21	F!F16370
RCEP F	2025	2025	18	F!G16370
RCEP F	2026	2026	15	F!H16370
RCEP F	2027	2027	12	F!I16370
VIFTA	2024	2024	*	VI!F15319
VIFTA	2025	2025	*	VI!G15319
VIFTA	2026	2026	*	VI!H15319
VIFTA	2027	2027	*	VI!I15319

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 "9,2; M: 11,5" has a general 9.2% and an "M:" 11.5% 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 "9,2; M: 11,5", the FTA schedule for period (VI) shows "9,2".		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%: 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; 8704.10.33 is distinguished from its siblings by: g.v.w. exceeding 10 t but not exceeding 20 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 8704.10.33. 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 8704.10.33 was checked against BT2026 (cell BT2026!N17050), 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.