Vietnam Tariff Intelligence

HS 8704.10.34 detail

HS code	8704.10.34
Description	Motor vehicles for the transport of goods / - Dumpers designed for off-highway use: / - - Other: / - - - g.v.w. exceeding 20 t but not exceeding 24 t
Unit	chiếc
Generated	04/11/2026 09:35:52
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/87041034/

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!K17051
Preferential (MFN)	50	50%	26/2023/NĐ-CP	2023-07-15	BT2026!N17051
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17051
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	6,1; M: 7,6	6.1% · M: 7.6%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AJCEP	20	20%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	20	20%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	20	20%	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!E16361
ATIGA	2022	2022	0	AT!E16290
ATIGA	2023	2023	0	AT!F16290
ATIGA	2024	2024	0	AT!G16290
ATIGA	2025	2025	0	AT!H16290
ATIGA	2026	2026	0	AT!I16290
ATIGA	2027	2027	0	AT!J16290
AJCEP	30/12/2022 - 31/3/2023	2022	20	AJ!E16346
AJCEP	01/4/2023 - 31/3/2024	2023	20	AJ!F16346
AJCEP	01/4/2024 - 31/3/2025	2024	20	AJ!G16346

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	20	AJ!H16346
AJCEP	01/4/2026 - 31/3/2027	2026	20	AJ!I16346
AJCEP	01/4/2027 - 31/3/2028	2027	20	AJ!J16346
VJEPA	30/12/2022 - 31/3/2023	2022	20	VJ!E16347
VJEPA	01/4/2023 - 31/3/2024	2023	20	VJ!F16347
VJEPA	01/4/2024 - 31/3/2025	2024	20	VJ!G16347
VJEPA	01/4/2025 - 31/3/2026	2025	20	VJ!H16347
VJEPA	01/4/2026 - 31/3/2027	2026	20	VJ!I16347
VJEPA	01/4/2027 - 31/3/2028	2027	20	VJ!J16347
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16348
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AANZ!H16307
AIFTA	30/12/2022	2022	*	AI!F16304
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16304
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16304
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16304
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16304
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16304
VKFTA	2022	2022	20	VK!E16344
VKFTA	2023	2023	20	VK!F16344
VKFTA	2024	2024	20	VK!G16344
VKFTA	2025	2025	20	VK!H16344
VKFTA	2026	2026	20	VK!I16344
VKFTA	2027	2027	20	VK!J16344
VCFTA	2022	2022	*	VC!D16406
VCFTA	2023	2023	*	VC!E16406
VCFTA	2024	2024	*	VC!F16406

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G16406
VCFTA	2026	2026	*	VC!H16406
VCFTA	2027	2027	*	VC!I16406
VN-EAEU	2022	2022	5,5	EAV!D16380
VN-EAEU	2023	2023	3,6	EAV!E16380
VN-EAEU	2024	2024	1,8	EAV!F16380
VN-EAEU	2025	2025	0	EAV!G16380
VN-EAEU	2026	2026	0	EAV!H16380
VN-EAEU	2027	2027	0	EAV!I16380
AHKFTA	2022	2022	*	AKH!D16383
AHKFTA	2023	2023	*	AKH!E16383
AHKFTA	2024	2024	*	AKH!F16383
AHKFTA	2025	2025	*	AKH!G16383
AHKFTA	2026	2026	*	AKH!H16383
AHKFTA	2027	2027	*	AKH!I16383
EVFTA	2022	2022	14,5	EV-NK!D16401
EVFTA	2023	2023	12,7	EV-NK!E16401
EVFTA	2024	2024	10,9	EV-NK!F16401
EVFTA	2025	2025	9	EV-NK!G16401
EVFTA	2026	2026	7,2	EV-NK!H16401
EVFTA	2027	2027	5,4	EV-NK!I16401
UKVFTA	2022	2022	14,5	UKV!D16400
UKVFTA	2023	2023	12,7	UKV!E16400
UKVFTA	2024	2024	10,9	UKV!F16400
UKVFTA	2025	2025	9	UKV!G16400
UKVFTA	2026	2026	7,2	UKV!H16400

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	5,4	UKV!I16400
CPTPP	(I)	2021 (DERIVED)	13,8	CPTPP!D16385
CPTPP	(II)	2022 (DERIVED)	12,3	CPTPP!E16385
CPTPP	(III)	2023 (DERIVED)	10,7	CPTPP!F16385
CPTPP	(IV)	2024 (DERIVED)	9,2	CPTPP!G16385
CPTPP	(V)	2025 (DERIVED)	7,6	CPTPP!H16385
CPTPP	(VI)	2026 (DERIVED)	6,1	CPTPP!I16385
CPTPP	(VII)	2027 (DERIVED)	4,6	CPTPP!J16385
RCEP A	2022	2022	18	RCEPT-A!D16371
RCEP A	2023	2023	16	RCEPT-A!E16371
RCEP A	2024	2024	14	RCEPT-A!F16371
RCEP A	2025	2025	12	RCEPT-A!G16371
RCEP A	2026	2026	10	RCEPT-A!H16371
RCEP A	2027	2027	8	RCEPT-A!I16371
RCEP B	2022	2022	18	B!D16371
RCEP B	2023	2023	16	B!E16371
RCEP B	2024	2024	14	B!F16371
RCEP B	2025	2025	12	B!G16371
RCEP B	2026	2026	10	B!H16371
RCEP B	2027	2027	8	B!I16371
RCEP C	2022	2022	18	C!D16371
RCEP C	2023	2023	16	C!E16371
RCEP C	2024	2024	14	C!F16371
RCEP C	2025	2025	12	C!G16371
RCEP C	2026	2026	10	C!H16371
RCEP C	2027	2027	8	C!I16371

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D16370
RCEP D	2023	2023	16,4	D!E16370
RCEP D	2024	2024	14,5	D!F16370
RCEP D	2025	2025	12,7	D!G16370
RCEP D	2026	2026	10,9	D!H16370
RCEP D	2027	2027	9,1	D!I16370
RCEP E	2022	2022	18	E!D16374
RCEP E	2023	2023	16	E!E16374
RCEP E	2024	2024	14	E!F16374
RCEP E	2025	2025	12	E!G16374
RCEP E	2026	2026	10	E!H16374
RCEP E	2027	2027	8	E!I16374
RCEP F	2022	2022	18	F!D16371
RCEP F	2023	2023	16	F!E16371
RCEP F	2024	2024	14	F!F16371
RCEP F	2025	2025	12	F!G16371
RCEP F	2026	2026	10	F!H16371
RCEP F	2027	2027	8	F!I16371
VIFTA	2024	2024	*	VI!F15320
VIFTA	2025	2025	*	VI!G15320
VIFTA	2026	2026	*	VI!H15320
VIFTA	2027	2027	*	VI!I15320

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 "6,1; M: 7,6" has a general 6.1% and an "M:" 7.6% 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 "6,1; M: 7,6", the FTA schedule for period (VI) shows "6,1".		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%: 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; 8704.10.34 is distinguished from its siblings by: g.v.w. exceeding 20 t but not exceeding 24 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
HS-005	BLUE	Chapter 98 equivalent exists	8704.10.34 corresponds to Chapter 98 code 9821.30.14 (specific MFN: 7%). Applies only if Chapter 98 conditions are met.	- - - Khối lượng toàn bộ theo thiết kế trên 20 tấn nhưng không quá 24 tấn	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
HS-005	BLUE	Chapter 98 equivalent exists	8704.10.34 corresponds to Chapter 98 code 9836.10.10 (specific MFN: 40%). Applies only if Chapter 98 conditions are met.	- - - Khối lượng toàn bộ theo thiết kế trên 20 tấn nhưng không quá 24 tấn	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8704.10.34. 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 8704.10.34 was checked against BT2026 (cell BT2026!N17051), 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.