Vietnam Tariff Intelligence

HS 8704.10.36 detail

HS code	8704.10.36
Description	Motor vehicles for the transport of goods / - Dumpers designed for off-highway use: / - - Other: / - - - g.v.w. exceeding 38 t but not exceeding 45 t
Unit	chiếc
Generated	03/11/2026 21:19:31
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/87041036/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17053
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17053
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17053
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	3; M: 3,8	3% · M: 3.8%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AANZFTA	10	10%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AJCEP	10	10%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	10	10%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VKFTA	10	10%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	10	10%	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
VCFTA	14	14%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E16363
ATIGA	2022	2022	0	AT!E16292
ATIGA	2023	2023	0	AT!F16292
ATIGA	2024	2024	0	AT!G16292
ATIGA	2025	2025	0	AT!H16292
ATIGA	2026	2026	0	AT!I16292
ATIGA	2027	2027	0	AT!J16292
AJCEP	30/12/2022 - 31/3/2023	2022	10	AJ!E16348
AJCEP	01/4/2023 - 31/3/2024	2023	10	AJ!F16348
AJCEP	01/4/2024 - 31/3/2025	2024	10	AJ!G16348

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	10	AJ!H16348
AJCEP	01/4/2026 - 31/3/2027	2026	10	AJ!I16348
AJCEP	01/4/2027 - 31/3/2028	2027	10	AJ!J16348
VJEPA	30/12/2022 - 31/3/2023	2022	10	VJ!E16349
VJEPA	01/4/2023 - 31/3/2024	2023	10	VJ!F16349
VJEPA	01/4/2024 - 31/3/2025	2024	10	VJ!G16349
VJEPA	01/4/2025 - 31/3/2026	2025	10	VJ!H16349
VJEPA	01/4/2026 - 31/3/2027	2026	10	VJ!I16349
VJEPA	01/4/2027 - 31/3/2028	2027	10	VJ!J16349
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16350
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		10	AANZ!H16309
AIFTA	30/12/2022	2022	*	AI!F16306
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16306
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16306
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16306
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16306
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16306
VKFTA	2022	2022	10	VK!E16346
VKFTA	2023	2023	10	VK!F16346
VKFTA	2024	2024	10	VK!G16346
VKFTA	2025	2025	10	VK!H16346
VKFTA	2026	2026	10	VK!I16346
VKFTA	2027	2027	10	VK!J16346
VCFTA	2022	2022	14	VC!D16408
VCFTA	2023	2023	14	VC!E16408
VCFTA	2024	2024	14	VC!F16408

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	14	VC!G16408
VCFTA	2026	2026	14	VC!H16408
VCFTA	2027	2027	14	VC!I16408
VN-EAEU	2022	2022	2,7	EAV!D16382
VN-EAEU	2023	2023	1,8	EAV!E16382
VN-EAEU	2024	2024	0,9	EAV!F16382
VN-EAEU	2025	2025	0	EAV!G16382
VN-EAEU	2026	2026	0	EAV!H16382
VN-EAEU	2027	2027	0	EAV!I16382
AHKFTA	2022	2022	*	AKH!D16385
AHKFTA	2023	2023	*	AKH!E16385
AHKFTA	2024	2024	*	AKH!F16385
AHKFTA	2025	2025	*	AKH!G16385
AHKFTA	2026	2026	*	AKH!H16385
AHKFTA	2027	2027	*	AKH!I16385
EVFTA	2022	2022	7,2	EV-NK!D16403
EVFTA	2023	2023	6,3	EV-NK!E16403
EVFTA	2024	2024	5,4	EV-NK!F16403
EVFTA	2025	2025	4,5	EV-NK!G16403
EVFTA	2026	2026	3,6	EV-NK!H16403
EVFTA	2027	2027	2,7	EV-NK!I16403
UKVFTA	2022	2022	7,2	UKV!D16402
UKVFTA	2023	2023	6,3	UKV!E16402
UKVFTA	2024	2024	5,4	UKV!F16402
UKVFTA	2025	2025	4,5	UKV!G16402
UKVFTA	2026	2026	3,6	UKV!H16402

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	2,7	UKV!I16402
CPTPP	(I)	2021 (DERIVED)	6,9	CPTPP!D16387
CPTPP	(II)	2022 (DERIVED)	6,1	CPTPP!E16387
CPTPP	(III)	2023 (DERIVED)	5,3	CPTPP!F16387
CPTPP	(IV)	2024 (DERIVED)	4,6	CPTPP!G16387
CPTPP	(V)	2025 (DERIVED)	3,8	CPTPP!H16387
CPTPP	(VI)	2026 (DERIVED)	3	CPTPP!I16387
CPTPP	(VII)	2027 (DERIVED)	2,3	CPTPP!J16387
RCEP A	2022	2022	9	RCEPT-A!D16373
RCEP A	2023	2023	8	RCEPT-A!E16373
RCEP A	2024	2024	7	RCEPT-A!F16373
RCEP A	2025	2025	6	RCEPT-A!G16373
RCEP A	2026	2026	5	RCEPT-A!H16373
RCEP A	2027	2027	4	RCEPT-A!I16373
RCEP B	2022	2022	9	B!D16373
RCEP B	2023	2023	8	B!E16373
RCEP B	2024	2024	7	B!F16373
RCEP B	2025	2025	6	B!G16373
RCEP B	2026	2026	5	B!H16373
RCEP B	2027	2027	4	B!I16373
RCEP C	2022	2022	9	C!D16373
RCEP C	2023	2023	8	C!E16373
RCEP C	2024	2024	7	C!F16373
RCEP C	2025	2025	6	C!G16373
RCEP C	2026	2026	5	C!H16373
RCEP C	2027	2027	4	C!I16373

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D16372
RCEP D	2023	2023	8,2	D!E16372
RCEP D	2024	2024	7,3	D!F16372
RCEP D	2025	2025	6,4	D!G16372
RCEP D	2026	2026	5,5	D!H16372
RCEP D	2027	2027	4,5	D!I16372
RCEP E	2022	2022	9	E!D16376
RCEP E	2023	2023	8	E!E16376
RCEP E	2024	2024	7	E!F16376
RCEP E	2025	2025	6	E!G16376
RCEP E	2026	2026	5	E!H16376
RCEP E	2027	2027	4	E!I16376
RCEP F	2022	2022	9	F!D16373
RCEP F	2023	2023	8	F!E16373
RCEP F	2024	2024	7	F!F16373
RCEP F	2025	2025	6	F!G16373
RCEP F	2026	2026	5	F!H16373
RCEP F	2027	2027	4	F!I16373
VIFTA	2024	2024	10	VI!F15322
VIFTA	2025	2025	10	VI!G15322
VIFTA	2026	2026	10	VI!H15322
VIFTA	2027	2027	10	VI!I15322

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 "3; M: 3,8" has a general 3% and an "M:" 3.8% 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 "3; M: 3,8", the FTA schedule for period (VI) shows "3".		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 10%, AJCEP 10%, VJEPA 10%, VKFTA 10%, VIFTA 10%, VCFTA 14%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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; 8704.10.36 is distinguished from its siblings by: g.v.w. exceeding 38 t but not exceeding 45 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	8704.10.36 corresponds to Chapter 98 code 9821.30.15 (specific MFN: 7%). Applies only if Chapter 98 conditions are met.	- - - Khối lượng toàn bộ theo thiết kế trên 24 tấn nhưng không quá 45 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	8704.10.36 corresponds to Chapter 98 code 9836.10.90 (specific MFN: 10%). Applies only if Chapter 98 conditions are met.	- - - Khối lượng toàn bộ theo thiết kế trên 24 tấn nhưng không quá 45 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 8704.10.36. 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 10% for 8704.10.36 was checked against BT2026 (cell BT2026!N17053), 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.