Vietnam Tariff Intelligence

HS 8704.10.37 detail

HS code	8704.10.37
Description	Motor vehicles for the transport of goods / - Dumpers designed for off-highway use: / - - Other: / - - - g.v.w. exceeding 45 t
Unit	chiếc
Generated	04/11/2026 20:50:38
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/87041037/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17054
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17054
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17054
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	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
AANZFTA	10	10%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
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!E16364
ATIGA	2022	2022	0	AT!E16293
ATIGA	2023	2023	0	AT!F16293
ATIGA	2024	2024	0	AT!G16293
ATIGA	2025	2025	0	AT!H16293
ATIGA	2026	2026	0	AT!I16293
ATIGA	2027	2027	0	AT!J16293
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16349
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16349
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16349
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16349
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16349

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16349
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16350
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16350
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16350
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16350
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16350
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16350
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16351
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		10	AANZ!H16310
AIFTA	30/12/2022	2022	*	AI!F16307
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16307
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16307
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16307
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16307
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16307
VKFTA	2022	2022	0	VK!E16347
VKFTA	2023	2023	0	VK!F16347
VKFTA	2024	2024	0	VK!G16347
VKFTA	2025	2025	0	VK!H16347
VKFTA	2026	2026	0	VK!I16347
VKFTA	2027	2027	0	VK!J16347
VCFTA	2022	2022	0	VC!D16409
VCFTA	2023	2023	0	VC!E16409
VCFTA	2024	2024	0	VC!F16409
VCFTA	2025	2025	0	VC!G16409
VCFTA	2026	2026	0	VC!H16409

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I16409
VN-EAEU	2022	2022	0	EAV!D16383
VN-EAEU	2023	2023	0	EAV!E16383
VN-EAEU	2024	2024	0	EAV!F16383
VN-EAEU	2025	2025	0	EAV!G16383
VN-EAEU	2026	2026	0	EAV!H16383
VN-EAEU	2027	2027	0	EAV!I16383
AHKFTA	2022	2022	0	AKH!D16386
AHKFTA	2023	2023	0	AKH!E16386
AHKFTA	2024	2024	0	AKH!F16386
AHKFTA	2025	2025	0	AKH!G16386
AHKFTA	2026	2026	0	AKH!H16386
AHKFTA	2027	2027	0	AKH!I16386
EVFTA	2022	2022	0	EV-NK!D16404
EVFTA	2023	2023	0	EV-NK!E16404
EVFTA	2024	2024	0	EV-NK!F16404
EVFTA	2025	2025	0	EV-NK!G16404
EVFTA	2026	2026	0	EV-NK!H16404
EVFTA	2027	2027	0	EV-NK!I16404
UKVFTA	2022	2022	0	UKV!D16403
UKVFTA	2023	2023	0	UKV!E16403
UKVFTA	2024	2024	0	UKV!F16403
UKVFTA	2025	2025	0	UKV!G16403
UKVFTA	2026	2026	0	UKV!H16403
UKVFTA	2027	2027	0	UKV!I16403
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D16388

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E16388
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F16388
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G16388
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H16388
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I16388
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J16388
RCEP A	2022	2022	0	RCEPT-A!D16374
RCEP A	2023	2023	0	RCEPT-A!E16374
RCEP A	2024	2024	0	RCEPT-A!F16374
RCEP A	2025	2025	0	RCEPT-A!G16374
RCEP A	2026	2026	0	RCEPT-A!H16374
RCEP A	2027	2027	0	RCEPT-A!I16374
RCEP B	2022	2022	0	B!D16374
RCEP B	2023	2023	0	B!E16374
RCEP B	2024	2024	0	B!F16374
RCEP B	2025	2025	0	B!G16374
RCEP B	2026	2026	0	B!H16374
RCEP B	2027	2027	0	B!I16374
RCEP C	2022	2022	0	C!D16374
RCEP C	2023	2023	0	C!E16374
RCEP C	2024	2024	0	C!F16374
RCEP C	2025	2025	0	C!G16374
RCEP C	2026	2026	0	C!H16374
RCEP C	2027	2027	0	C!I16374
RCEP D	2022	2022	0	D!D16373
RCEP D	2023	2023	0	D!E16373

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	0	D!F16373
RCEP D	2025	2025	0	D!G16373
RCEP D	2026	2026	0	D!H16373
RCEP D	2027	2027	0	D!I16373
RCEP E	2022	2022	0	E!D16377
RCEP E	2023	2023	0	E!E16377
RCEP E	2024	2024	0	E!F16377
RCEP E	2025	2025	0	E!G16377
RCEP E	2026	2026	0	E!H16377
RCEP E	2027	2027	0	E!I16377
RCEP F	2022	2022	0	F!D16374
RCEP F	2023	2023	0	F!E16374
RCEP F	2024	2024	0	F!F16374
RCEP F	2025	2025	0	F!G16374
RCEP F	2026	2026	0	F!H16374
RCEP F	2027	2027	0	F!I16374
VIFTA	2024	2024	0	VI!F15323
VIFTA	2025	2025	0	VI!G15323
VIFTA	2026	2026	0	VI!H15323
VIFTA	2027	2027	0	VI!I15323

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-013	YELLOW	FTA rate not lower than MFN	AANZFTA 10%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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; 8704.10.37 is distinguished from its siblings by: g.v.w. 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

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8704.10.37. 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 0% for 8704.10.37 was checked against BT2026 (cell BT2026!N17054), 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.