Vietnam Tariff Intelligence

# HS 8701.10.11 detail

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|---|---|
| **HS code** | 8701.10.11 |
| **Description** | Tractors (other than tractors of heading 87.09) / - Single axle tractors: / - - Of a power not exceeding 22.5 kW, whether or not electrically operated: / - - - For agricultural use |
| **Unit** | chiếc |
| **Generated** | 01/11/2026 23:14:08 |
| **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/87011011/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K16274 |
| Preferential (MFN) | 20 | 20% | 144/2024/NĐ-CP | 2024-11-01 | BT2026!N16274 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q16274 |
| 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 |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/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 |
| 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 |
| 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 |
| ACFTA | 15 | 15% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/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 |
| AKFTA | 24 | 24% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VCFTA | 24 | 24% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VKFTA | 24 | 24% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 30 | 30% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| RCEP (Annex B) | 30 | 30% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 30 | 30% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 30 | 30% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 30 | 30% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 30 | 30% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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 (*) |
| 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) | | 15 | AC!E15581 |
| ATIGA | 2022 | 2022 | 0 | AT!E15510 |
| ATIGA | 2023 | 2023 | 0 | AT!F15510 |
| ATIGA | 2024 | 2024 | 0 | AT!G15510 |
| ATIGA | 2025 | 2025 | 0 | AT!H15510 |
| ATIGA | 2026 | 2026 | 0 | AT!I15510 |
| ATIGA | 2027 | 2027 | 0 | AT!J15510 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E15566 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F15566 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G15566 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H15566 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I15566 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J15566 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E15567 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F15567 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G15567 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H15567 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I15567 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J15567 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 24 | AK!F15568 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15517 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F15524 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G15524 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H15524 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I15524 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J15524 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K15524 |
| VKFTA | 2022 | 2022 | 24 | VK!E15564 |
| VKFTA | 2023 | 2023 | 24 | VK!F15564 |
| VKFTA | 2024 | 2024 | 24 | VK!G15564 |
| VKFTA | 2025 | 2025 | 24 | VK!H15564 |
| VKFTA | 2026 | 2026 | 24 | VK!I15564 |
| VKFTA | 2027 | 2027 | 24 | VK!J15564 |
| VCFTA | 2022 | 2022 | 30 | VC!D15626 |
| VCFTA | 2023 | 2023 | 30 | VC!E15626 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 24 | VC!F15626 |
| VCFTA | 2025 | 2025 | 24 | VC!G15626 |
| VCFTA | 2026 | 2026 | 24 | VC!H15626 |
| VCFTA | 2027 | 2027 | 24 | VC!I15626 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D15600 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E15600 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F15600 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G15600 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H15600 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I15600 |
| AHKFTA | 2022 | 2022 | * | AKH!D15603 |
| AHKFTA | 2023 | 2023 | * | AKH!E15603 |
| AHKFTA | 2024 | 2024 | * | AKH!F15603 |
| AHKFTA | 2025 | 2025 | * | AKH!G15603 |
| AHKFTA | 2026 | 2026 | * | AKH!H15603 |
| AHKFTA | 2027 | 2027 | * | AKH!I15603 |
| EVFTA | 2022 | 2022 | 21,8 | EV-NK!D15609 |
| EVFTA | 2023 | 2023 | 19 | EV-NK!E15609 |
| EVFTA | 2024 | 2024 | 16,3 | EV-NK!F15609 |
| EVFTA | 2025 | 2025 | 13,6 | EV-NK!G15609 |
| EVFTA | 2026 | 2026 | 10,9 | EV-NK!H15609 |
| EVFTA | 2027 | 2027 | 8,1 | EV-NK!I15609 |
| UKVFTA | 2022 | 2022 | 21,8 | UKV!D15608 |
| UKVFTA | 2023 | 2023 | 19 | UKV!E15608 |
| UKVFTA | 2024 | 2024 | 16,3 | UKV!F15608 |
| UKVFTA | 2025 | 2025 | 13,6 | UKV!G15608 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 10,9 | UKV!H15608 |
| UKVFTA | 2027 | 2027 | 8,1 | UKV!I15608 |
| CPTPP | (I) | 2021 (DERIVED) | 15 | CPTPP!D15597 |
| CPTPP | (II) | 2022 (DERIVED) | 11,2 | CPTPP!E15597 |
| CPTPP | (III) | 2023 (DERIVED) | 7,5 | CPTPP!F15597 |
| CPTPP | (IV) | 2024 (DERIVED) | 3,7 | CPTPP!G15597 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H15597 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I15597 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J15597 |
| RCEP A | 2022 | 2022 | 30 | RCEPT-A!D15591 |
| RCEP A | 2023 | 2023 | 30 | RCEPT-A!E15591 |
| RCEP A | 2024 | 2024 | 30 | RCEPT-A!F15591 |
| RCEP A | 2025 | 2025 | 30 | RCEPT-A!G15591 |
| RCEP A | 2026 | 2026 | 30 | RCEPT-A!H15591 |
| RCEP A | 2027 | 2027 | 30 | RCEPT-A!I15591 |
| RCEP B | 2022 | 2022 | 30 | B!D15591 |
| RCEP B | 2023 | 2023 | 30 | B!E15591 |
| RCEP B | 2024 | 2024 | 30 | B!F15591 |
| RCEP B | 2025 | 2025 | 30 | B!G15591 |
| RCEP B | 2026 | 2026 | 30 | B!H15591 |
| RCEP B | 2027 | 2027 | 30 | B!I15591 |
| RCEP C | 2022 | 2022 | 30 | C!D15591 |
| RCEP C | 2023 | 2023 | 30 | C!E15591 |
| RCEP C | 2024 | 2024 | 30 | C!F15591 |
| RCEP C | 2025 | 2025 | 30 | C!G15591 |
| RCEP C | 2026 | 2026 | 30 | C!H15591 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 30 | C!I15591 |
| RCEP D | 2022 | 2022 | 30 | D!D15590 |
| RCEP D | 2023 | 2023 | 30 | D!E15590 |
| RCEP D | 2024 | 2024 | 30 | D!F15590 |
| RCEP D | 2025 | 2025 | 30 | D!G15590 |
| RCEP D | 2026 | 2026 | 30 | D!H15590 |
| RCEP D | 2027 | 2027 | 30 | D!I15590 |
| RCEP E | 2022 | 2022 | 30 | E!D15594 |
| RCEP E | 2023 | 2023 | 30 | E!E15594 |
| RCEP E | 2024 | 2024 | 30 | E!F15594 |
| RCEP E | 2025 | 2025 | 30 | E!G15594 |
| RCEP E | 2026 | 2026 | 30 | E!H15594 |
| RCEP E | 2027 | 2027 | 30 | E!I15594 |
| RCEP F | 2022 | 2022 | 30 | F!D15591 |
| RCEP F | 2023 | 2023 | 30 | F!E15591 |
| RCEP F | 2024 | 2024 | 30 | F!F15591 |
| RCEP F | 2025 | 2025 | 30 | F!G15591 |
| RCEP F | 2026 | 2026 | 30 | F!H15591 |
| RCEP F | 2027 | 2027 | 30 | F!I15591 |
| VIFTA | 2024 | 2024 | * | VI!F14543 |
| VIFTA | 2025 | 2025 | * | VI!G14543 |
| VIFTA | 2026 | 2026 | * | VI!H14543 |
| VIFTA | 2027 | 2027 | * | VI!I14543 |

## 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 sau TQ, trước khi đưa ra thị trường (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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AKFTA 24%, VCFTA 24%, VKFTA 24%, RCEP (Annex A) 30%, RCEP (Annex B) 30%, RCEP (Annex C) 30%, RCEP (Annex D) 30%, RCEP (Annex E) 30%, RCEP (Annex F) 30%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20% | | 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 8701.10 has 4 lines; 8701.10.11 is distinguished from its siblings by: For agricultural use. | 8701.10.19 Other; 8701.10.91 For agricultural use; 8701.10.99 Other | 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 8701.10.11. 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 20% for 8701.10.11 was checked against BT2026 (cell BT2026!N16274), basis 144/2024/NĐ-CP. | | 144/2024/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 |
|---|

Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (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.