Vietnam Tariff Intelligence

HS 8704.10.14 detail

HS code	8704.10.14
Description	Motor vehicles for the transport of goods / - Dumpers designed for off-highway use: / - - Completely Knocked Down: / - - - g.v.w. exceeding 5 t but not exceeding 10 t
Unit	chiếc
Generated	02/11/2026 21:50:57
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/87041014/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	150% thuế MFN	150% of MFN	15/2023/QĐ-TTg	2023-07-15	BT2026!K17042
Preferential (MFN)	Theo hướng dẫn tại khoản 1.1 Chương 98	Theo hướng dẫn tại khoản 1.1 Chương 98	26/2023/NĐ-CP	2023-07-15	BT2026!N17042
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17042
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
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
ACFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Not eligible (*)
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 (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)
CPTPP	*	* not eligible	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Not eligible (*)
EVFTA	*	* not eligible	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Not eligible (*)
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
UKVFTA	*	* not eligible	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VKFTA	*	* not eligible	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		*	AC!E16352
ATIGA	2022	2022	*	AT!E16281
ATIGA	2023	2023	*	AT!F16281
ATIGA	2024	2024	*	AT!G16281
ATIGA	2025	2025	*	AT!H16281
ATIGA	2026	2026	*	AT!I16281
ATIGA	2027	2027	*	AT!J16281
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E16337
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F16337

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G16337
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H16337
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I16337
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J16337
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E16338
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F16338
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G16338
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H16338
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I16338
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J16338
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16339
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H16298
AIFTA	30/12/2022	2022	*	AI!F16295
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16295
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16295
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16295
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16295
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16295
VKFTA	2022	2022	*	VK!E16335
VKFTA	2023	2023	*	VK!F16335
VKFTA	2024	2024	*	VK!G16335
VKFTA	2025	2025	*	VK!H16335
VKFTA	2026	2026	*	VK!I16335
VKFTA	2027	2027	*	VK!J16335
VCFTA	2022	2022	*	VC!D16397
VCFTA	2023	2023	*	VC!E16397

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F16397
VCFTA	2025	2025	*	VC!G16397
VCFTA	2026	2026	*	VC!H16397
VCFTA	2027	2027	*	VC!I16397
VN-EAEU	2022	2022	*	EAV!D16371
VN-EAEU	2023	2023	*	EAV!E16371
VN-EAEU	2024	2024	*	EAV!F16371
VN-EAEU	2025	2025	*	EAV!G16371
VN-EAEU	2026	2026	*	EAV!H16371
VN-EAEU	2027	2027	*	EAV!I16371
AHKFTA	2022	2022	*	AKH!D16374
AHKFTA	2023	2023	*	AKH!E16374
AHKFTA	2024	2024	*	AKH!F16374
AHKFTA	2025	2025	*	AKH!G16374
AHKFTA	2026	2026	*	AKH!H16374
AHKFTA	2027	2027	*	AKH!I16374
EVFTA	2022	2022	*	EV-NK!D16392
EVFTA	2023	2023	*	EV-NK!E16392
EVFTA	2024	2024	*	EV-NK!F16392
EVFTA	2025	2025	*	EV-NK!G16392
EVFTA	2026	2026	*	EV-NK!H16392
EVFTA	2027	2027	*	EV-NK!I16392
UKVFTA	2022	2022	*	UKV!D16391
UKVFTA	2023	2023	*	UKV!E16391
UKVFTA	2024	2024	*	UKV!F16391
UKVFTA	2025	2025	*	UKV!G16391

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	*	UKV!H16391
UKVFTA	2027	2027	*	UKV!I16391
CPTPP	(I)	2021 (DERIVED)	*	CPTPP!D16376
CPTPP	(II)	2022 (DERIVED)	*	CPTPP!E16376
CPTPP	(III)	2023 (DERIVED)	*	CPTPP!F16376
CPTPP	(IV)	2024 (DERIVED)	*	CPTPP!G16376
CPTPP	(V)	2025 (DERIVED)	*	CPTPP!H16376
CPTPP	(VI)	2026 (DERIVED)	*	CPTPP!I16376
CPTPP	(VII)	2027 (DERIVED)	*	CPTPP!J16376
RCEP A	2022	2022	*	RCEPT-A!D16362
RCEP A	2023	2023	*	RCEPT-A!E16362
RCEP A	2024	2024	*	RCEPT-A!F16362
RCEP A	2025	2025	*	RCEPT-A!G16362
RCEP A	2026	2026	*	RCEPT-A!H16362
RCEP A	2027	2027	*	RCEPT-A!I16362
RCEP B	2022	2022	*	B!D16362
RCEP B	2023	2023	*	B!E16362
RCEP B	2024	2024	*	B!F16362
RCEP B	2025	2025	*	B!G16362
RCEP B	2026	2026	*	B!H16362
RCEP B	2027	2027	*	B!I16362
RCEP C	2022	2022	*	C!D16362
RCEP C	2023	2023	*	C!E16362
RCEP C	2024	2024	*	C!F16362
RCEP C	2025	2025	*	C!G16362
RCEP C	2026	2026	*	C!H16362

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I16362
RCEP D	2022	2022	*	D!D16361
RCEP D	2023	2023	*	D!E16361
RCEP D	2024	2024	*	D!F16361
RCEP D	2025	2025	*	D!G16361
RCEP D	2026	2026	*	D!H16361
RCEP D	2027	2027	*	D!I16361
RCEP E	2022	2022	*	E!D16365
RCEP E	2023	2023	*	E!E16365
RCEP E	2024	2024	*	E!F16365
RCEP E	2025	2025	*	E!G16365
RCEP E	2026	2026	*	E!H16365
RCEP E	2027	2027	*	E!I16365
RCEP F	2022	2022	*	F!D16362
RCEP F	2023	2023	*	F!E16362
RCEP F	2024	2024	*	F!F16362
RCEP F	2025	2025	*	F!G16362
RCEP F	2026	2026	*	F!H16362
RCEP F	2027	2027	*	F!I16362
VIFTA	2024	2024	*	VI!F15311
VIFTA	2025	2025	*	VI!G15311
VIFTA	2026	2026	*	VI!H15311
VIFTA	2027	2027	*	VI!I15311

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8704.10 has 13 lines; 8704.10.14 is distinguished from its siblings by: g.v.w. exceeding 5 t but not exceeding 10 t.	8704.10.13 g.v.w. not exceeding 5 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; 8704.10.31 g.v.w. not exceeding 5 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 8704.10.14. 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 Theo hướng dẫn tại khoản 1.1 Chương 98 for 8704.10.14 was checked against BT2026 (cell BT2026!N17042), 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.