Vietnam Tariff Intelligence

HS 8704.10.31 detail

HS code	8704.10.31
Description	Motor vehicles for the transport of goods / - Dumpers designed for off-highway use: / - - Other: / - - - g.v.w. not exceeding 5 t
Unit	chiếc
Generated	02/11/2026 02:11:42
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/87041031/

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!K17048
Preferential (MFN)	50	50%	26/2023/NĐ-CP	2023-07-15	BT2026!N17048
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17048
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
CPTPP	20; M: 25	20% · M: 25%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	23,6	23.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	23,6	23.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	29,5	29.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	29,5	29.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	29,5	29.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	29,5	29.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	29,5	29.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	32,2	32.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AANZFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AJCEP	50	50%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
VKFTA	65	65%	Consolidated BT2026	2026	VK	125/2022/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 (*)
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!E16358
ATIGA	2022	2022	0	AT!E16287
ATIGA	2023	2023	0	AT!F16287
ATIGA	2024	2024	0	AT!G16287
ATIGA	2025	2025	0	AT!H16287
ATIGA	2026	2026	0	AT!I16287
ATIGA	2027	2027	0	AT!J16287
AJCEP	30/12/2022 - 31/3/2023	2022	65	AJ!E16343
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F16343
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G16343
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H16343

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I16343
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J16343
VJEPA	30/12/2022 - 31/3/2023	2022	65	VJ!E16344
VJEPA	01/4/2023 - 31/3/2024	2023	65	VJ!F16344
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G16344
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16344
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16344
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16344
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16345
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AANZ!H16304
AIFTA	30/12/2022	2022	*	AI!F16301
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16301
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16301
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16301
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16301
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16301
VKFTA	2022	2022	65	VK!E16341
VKFTA	2023	2023	65	VK!F16341
VKFTA	2024	2024	65	VK!G16341
VKFTA	2025	2025	65	VK!H16341
VKFTA	2026	2026	65	VK!I16341
VKFTA	2027	2027	65	VK!J16341
VCFTA	2022	2022	*	VC!D16403
VCFTA	2023	2023	*	VC!E16403
VCFTA	2024	2024	*	VC!F16403
VCFTA	2025	2025	*	VC!G16403

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H16403
VCFTA	2027	2027	*	VC!I16403
VN-EAEU	2022	2022	16,9	EAV!D16377
VN-EAEU	2023	2023	11,3	EAV!E16377
VN-EAEU	2024	2024	5,6	EAV!F16377
VN-EAEU	2025	2025	0	EAV!G16377
VN-EAEU	2026	2026	0	EAV!H16377
VN-EAEU	2027	2027	0	EAV!I16377
AHKFTA	2022	2022	*	AKH!D16380
AHKFTA	2023	2023	*	AKH!E16380
AHKFTA	2024	2024	*	AKH!F16380
AHKFTA	2025	2025	*	AKH!G16380
AHKFTA	2026	2026	*	AKH!H16380
AHKFTA	2027	2027	*	AKH!I16380
EVFTA	2022	2022	47,2	EV-NK!D16398
EVFTA	2023	2023	41,3	EV-NK!E16398
EVFTA	2024	2024	35,4	EV-NK!F16398
EVFTA	2025	2025	29,5	EV-NK!G16398
EVFTA	2026	2026	23,6	EV-NK!H16398
EVFTA	2027	2027	17,7	EV-NK!I16398
UKVFTA	2022	2022	47,2	UKV!D16397
UKVFTA	2023	2023	41,3	UKV!E16397
UKVFTA	2024	2024	35,4	UKV!F16397
UKVFTA	2025	2025	29,5	UKV!G16397
UKVFTA	2026	2026	23,6	UKV!H16397
UKVFTA	2027	2027	17,7	UKV!I16397

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	45	CPTPP!D16382
CPTPP	(II)	2022 (DERIVED)	40	CPTPP!E16382
CPTPP	(III)	2023 (DERIVED)	35	CPTPP!F16382
CPTPP	(IV)	2024 (DERIVED)	30	CPTPP!G16382
CPTPP	(V)	2025 (DERIVED)	25	CPTPP!H16382
CPTPP	(VI)	2026 (DERIVED)	20	CPTPP!I16382
CPTPP	(VII)	2027 (DERIVED)	15	CPTPP!J16382
RCEP A	2022	2022	53,1	RCEPT-A!D16368
RCEP A	2023	2023	47,2	RCEPT-A!E16368
RCEP A	2024	2024	41,3	RCEPT-A!F16368
RCEP A	2025	2025	35,4	RCEPT-A!G16368
RCEP A	2026	2026	29,5	RCEPT-A!H16368
RCEP A	2027	2027	23,6	RCEPT-A!I16368
RCEP B	2022	2022	53,1	B!D16368
RCEP B	2023	2023	47,2	B!E16368
RCEP B	2024	2024	41,3	B!F16368
RCEP B	2025	2025	35,4	B!G16368
RCEP B	2026	2026	29,5	B!H16368
RCEP B	2027	2027	23,6	B!I16368
RCEP C	2022	2022	53,1	C!D16368
RCEP C	2023	2023	47,2	C!E16368
RCEP C	2024	2024	41,3	C!F16368
RCEP C	2025	2025	35,4	C!G16368
RCEP C	2026	2026	29,5	C!H16368
RCEP C	2027	2027	23,6	C!I16368
RCEP D	2022	2022	53,6	D!D16367

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	48,3	D!E16367
RCEP D	2024	2024	42,9	D!F16367
RCEP D	2025	2025	37,5	D!G16367
RCEP D	2026	2026	32,2	D!H16367
RCEP D	2027	2027	26,8	D!I16367
RCEP E	2022	2022	53,1	E!D16371
RCEP E	2023	2023	47,2	E!E16371
RCEP E	2024	2024	41,3	E!F16371
RCEP E	2025	2025	35,4	E!G16371
RCEP E	2026	2026	29,5	E!H16371
RCEP E	2027	2027	23,6	E!I16371
RCEP F	2022	2022	53,1	F!D16368
RCEP F	2023	2023	47,2	F!E16368
RCEP F	2024	2024	41,3	F!F16368
RCEP F	2025	2025	35,4	F!G16368
RCEP F	2026	2026	29,5	F!H16368
RCEP F	2027	2027	23,6	F!I16368
VIFTA	2024	2024	*	VI!F15317
VIFTA	2025	2025	*	VI!G15317
VIFTA	2026	2026	*	VI!H15317
VIFTA	2027	2027	*	VI!I15317

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 "20; M: 25" has a general 20% and an "M:" 25% 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 "20; M: 25", the FTA schedule for period (VI) shows "20".		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%, AJCEP 50%, VKFTA 65%: 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; 8704.10.31 is distinguished from its siblings by: g.v.w. not exceeding 5 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 8704.10.31. 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 8704.10.31 was checked against BT2026 (cell BT2026!N17048), 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.