

## 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           | 30/10/2026 18:50:41                                                                                                            |
| 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                | <a href="https://vietnamtariff.com/hs-code/87041037/">https://vietnamtariff.com/hs-code/87041037/</a>                          |

### 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<br>BT2026 | 01/4/2026 - 31/3/2027 | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| ATIGA          | 0            | 0%   | Consolidated<br>BT2026 | 2026                  | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP          | 0            | 0%   | Consolidated<br>BT2026 | (VI)                  | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA          | 0            | 0%   | Consolidated<br>BT2026 | 2026                  | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 0            | 0%   | Consolidated<br>BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 0            | 0%   | Consolidated<br>BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 0            | 0%   | Consolidated<br>BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 0            | 0%   | Consolidated<br>BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 0            | 0%   | Consolidated<br>BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 0            | 0%   | Consolidated<br>BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 0            | 0%   | Consolidated<br>BT2026 | 2026                  | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA          | 0            | 0%   | Consolidated<br>BT2026 | 2026                  | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA          | 0            | 0%   | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA          | 0            | 0%   | Consolidated<br>BT2026 | 2026                  | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU        | 0            | 0%   | Consolidated<br>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<br>BT2026 |                                        | S                     | 206/2025/NĐ-CP | Ad valorem       |
| VIFTA   | 0            | 0%             | Consolidated<br>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<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                  | 121/2022/NĐ-CP | Ad valorem       |
| AIFTA   | *            | * not eligible | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                | AI                    | 122/2022/NĐ-CP | Not eligible (*) |
| AKFTA   | *            | * not eligible | Consolidated<br>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.