Vietnam Tariff Intelligence

HS 8701.10.91 detail

HS code	8701.10.91
Description	Tractors (other than tractors of heading 87.09) / - Single axle tractors: / - - Other: / - - - For agricultural use
Unit	chiếc
Generated	05/11/2026 03:59:39
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/87011091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16277
Preferential (MFN)	10	10%	144/2024/NĐ-CP	2024-11-01	BT2026!N16277
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16277
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	8	8%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E15584
ATIGA	2022	2022	0	AT!E15513
ATIGA	2023	2023	0	AT!F15513
ATIGA	2024	2024	0	AT!G15513
ATIGA	2025	2025	0	AT!H15513
ATIGA	2026	2026	0	AT!I15513
ATIGA	2027	2027	0	AT!J15513
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15569
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15569
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15569

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15569
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15569
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15569
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15570
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15570
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15570
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15570
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15570
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15570
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15571
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15520
AIFTA	30/12/2022	2022	*	AI!F15527
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15527
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15527
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15527
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15527
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15527
VKFTA	2022	2022	5	VK!E15567
VKFTA	2023	2023	5	VK!F15567
VKFTA	2024	2024	5	VK!G15567
VKFTA	2025	2025	5	VK!H15567
VKFTA	2026	2026	5	VK!I15567
VKFTA	2027	2027	5	VK!J15567
VCFTA	2022	2022	10	VC!D15629
VCFTA	2023	2023	10	VC!E15629
VCFTA	2024	2024	8	VC!F15629

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	8	VC!G15629
VCFTA	2026	2026	8	VC!H15629
VCFTA	2027	2027	8	VC!I15629
VN-EAEU	2022	2022	*	EAV!D15603
VN-EAEU	2023	2023	*	EAV!E15603
VN-EAEU	2024	2024	*	EAV!F15603
VN-EAEU	2025	2025	*	EAV!G15603
VN-EAEU	2026	2026	*	EAV!H15603
VN-EAEU	2027	2027	*	EAV!I15603
AHKFTA	2022	2022	10	AKH!D15606
AHKFTA	2023	2023	10	AKH!E15606
AHKFTA	2024	2024	10	AKH!F15606
AHKFTA	2025	2025	10	AKH!G15606
AHKFTA	2026	2026	10	AKH!H15606
AHKFTA	2027	2027	10	AKH!I15606
EVFTA	2022	2022	7,2	EV-NK!D15612
EVFTA	2023	2023	6,3	EV-NK!E15612
EVFTA	2024	2024	5,4	EV-NK!F15612
EVFTA	2025	2025	4,5	EV-NK!G15612
EVFTA	2026	2026	3,6	EV-NK!H15612
EVFTA	2027	2027	2,7	EV-NK!I15612
UKVFTA	2022	2022	7,2	UKV!D15611
UKVFTA	2023	2023	6,3	UKV!E15611
UKVFTA	2024	2024	5,4	UKV!F15611
UKVFTA	2025	2025	4,5	UKV!G15611
UKVFTA	2026	2026	3,6	UKV!H15611

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	2,7	UKV!I15611
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15600
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15600
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15600
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15600
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15600
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15600
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15600
RCEP A	2022	2022	9	RCEPT-A!D15594
RCEP A	2023	2023	8	RCEPT-A!E15594
RCEP A	2024	2024	7	RCEPT-A!F15594
RCEP A	2025	2025	6	RCEPT-A!G15594
RCEP A	2026	2026	5	RCEPT-A!H15594
RCEP A	2027	2027	4	RCEPT-A!I15594
RCEP B	2022	2022	9	B!D15594
RCEP B	2023	2023	8	B!E15594
RCEP B	2024	2024	7	B!F15594
RCEP B	2025	2025	6	B!G15594
RCEP B	2026	2026	5	B!H15594
RCEP B	2027	2027	4	B!I15594
RCEP C	2022	2022	9	C!D15594
RCEP C	2023	2023	8	C!E15594
RCEP C	2024	2024	7	C!F15594
RCEP C	2025	2025	6	C!G15594
RCEP C	2026	2026	5	C!H15594
RCEP C	2027	2027	4	C!I15594

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D15593
RCEP D	2023	2023	8,2	D!E15593
RCEP D	2024	2024	7,3	D!F15593
RCEP D	2025	2025	6,4	D!G15593
RCEP D	2026	2026	5,5	D!H15593
RCEP D	2027	2027	4,5	D!I15593
RCEP E	2022	2022	9	E!D15597
RCEP E	2023	2023	8	E!E15597
RCEP E	2024	2024	7	E!F15597
RCEP E	2025	2025	6	E!G15597
RCEP E	2026	2026	5	E!H15597
RCEP E	2027	2027	4	E!I15597
RCEP F	2022	2022	9	F!D15594
RCEP F	2023	2023	8	F!E15594
RCEP F	2024	2024	7	F!F15594
RCEP F	2025	2025	6	F!G15594
RCEP F	2026	2026	5	F!H15594
RCEP F	2027	2027	4	F!I15594
VIFTA	2024	2024	8.6	VI!F14546
VIFTA	2025	2025	7.1	VI!G14546
VIFTA	2026	2026	5.7	VI!H14546
VIFTA	2027	2027	4.3	VI!I14546

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	AHKFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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; 8701.10.91 is distinguished from its siblings by: For agricultural use.	8701.10.11 For agricultural use; 8701.10.19 Other; 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 8701.10.91. 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 10% for 8701.10.91 was checked against BT2026 (cell BT2026!N16277), 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.