Vietnam Tariff Intelligence

HS 8701.10.99 detail

HS code	8701.10.99
Description	Tractors (other than tractors of heading 87.09) / - Single axle tractors: / - - Other: / - - - Other
Unit	chiếc
Generated	05/11/2026 23:59:37
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/87011099/

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!K16278
Preferential (MFN)	10	10%	144/2024/NĐ-CP	2024-11-01	BT2026!N16278
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16278
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!E15585
ATIGA	2022	2022	0	AT!E15514
ATIGA	2023	2023	0	AT!F15514
ATIGA	2024	2024	0	AT!G15514
ATIGA	2025	2025	0	AT!H15514
ATIGA	2026	2026	0	AT!I15514
ATIGA	2027	2027	0	AT!J15514
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15570
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15570
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15570

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15570
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15570
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15570
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15571
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15571
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15571
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15571
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15571
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15571
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15572
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15521
AIFTA	30/12/2022	2022	*	AI!F15528
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15528
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15528
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15528
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15528
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15528
VKFTA	2022	2022	5	VK!E15568
VKFTA	2023	2023	5	VK!F15568
VKFTA	2024	2024	5	VK!G15568
VKFTA	2025	2025	5	VK!H15568
VKFTA	2026	2026	5	VK!I15568
VKFTA	2027	2027	5	VK!J15568
VCFTA	2022	2022	10	VC!D15630
VCFTA	2023	2023	10	VC!E15630
VCFTA	2024	2024	8	VC!F15630

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	8	VC!G15630
VCFTA	2026	2026	8	VC!H15630
VCFTA	2027	2027	8	VC!I15630
VN-EAEU	2022	2022	*	EAV!D15604
VN-EAEU	2023	2023	*	EAV!E15604
VN-EAEU	2024	2024	*	EAV!F15604
VN-EAEU	2025	2025	*	EAV!G15604
VN-EAEU	2026	2026	*	EAV!H15604
VN-EAEU	2027	2027	*	EAV!I15604
AHKFTA	2022	2022	10	AKH!D15607
AHKFTA	2023	2023	10	AKH!E15607
AHKFTA	2024	2024	10	AKH!F15607
AHKFTA	2025	2025	10	AKH!G15607
AHKFTA	2026	2026	10	AKH!H15607
AHKFTA	2027	2027	10	AKH!I15607
EVFTA	2022	2022	7,2	EV-NK!D15613
EVFTA	2023	2023	6,3	EV-NK!E15613
EVFTA	2024	2024	5,4	EV-NK!F15613
EVFTA	2025	2025	4,5	EV-NK!G15613
EVFTA	2026	2026	3,6	EV-NK!H15613
EVFTA	2027	2027	2,7	EV-NK!I15613
UKVFTA	2022	2022	7,2	UKV!D15612
UKVFTA	2023	2023	6,3	UKV!E15612
UKVFTA	2024	2024	5,4	UKV!F15612
UKVFTA	2025	2025	4,5	UKV!G15612
UKVFTA	2026	2026	3,6	UKV!H15612

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	2,7	UKV!I15612
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15601
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15601
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15601
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15601
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15601
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15601
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15601
RCEP A	2022	2022	9	RCEPT-A!D15595
RCEP A	2023	2023	8	RCEPT-A!E15595
RCEP A	2024	2024	7	RCEPT-A!F15595
RCEP A	2025	2025	6	RCEPT-A!G15595
RCEP A	2026	2026	5	RCEPT-A!H15595
RCEP A	2027	2027	4	RCEPT-A!I15595
RCEP B	2022	2022	9	B!D15595
RCEP B	2023	2023	8	B!E15595
RCEP B	2024	2024	7	B!F15595
RCEP B	2025	2025	6	B!G15595
RCEP B	2026	2026	5	B!H15595
RCEP B	2027	2027	4	B!I15595
RCEP C	2022	2022	9	C!D15595
RCEP C	2023	2023	8	C!E15595
RCEP C	2024	2024	7	C!F15595
RCEP C	2025	2025	6	C!G15595
RCEP C	2026	2026	5	C!H15595
RCEP C	2027	2027	4	C!I15595

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D15594
RCEP D	2023	2023	8,2	D!E15594
RCEP D	2024	2024	7,3	D!F15594
RCEP D	2025	2025	6,4	D!G15594
RCEP D	2026	2026	5,5	D!H15594
RCEP D	2027	2027	4,5	D!I15594
RCEP E	2022	2022	9	E!D15598
RCEP E	2023	2023	8	E!E15598
RCEP E	2024	2024	7	E!F15598
RCEP E	2025	2025	6	E!G15598
RCEP E	2026	2026	5	E!H15598
RCEP E	2027	2027	4	E!I15598
RCEP F	2022	2022	9	F!D15595
RCEP F	2023	2023	8	F!E15595
RCEP F	2024	2024	7	F!F15595
RCEP F	2025	2025	6	F!G15595
RCEP F	2026	2026	5	F!H15595
RCEP F	2027	2027	4	F!I15595
VIFTA	2024	2024	8.6	VI!F14547
VIFTA	2025	2025	7.1	VI!G14547
VIFTA	2026	2026	5.7	VI!H14547
VIFTA	2027	2027	4.3	VI!I14547

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; 8701.10.99 is distinguished from its siblings by: Other.	8701.10.11 For agricultural use; 8701.10.19 Other; 8701.10.91 For agricultural use	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 8701.10.99. 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 8701.10.99 was checked against BT2026 (cell BT2026!N16278), 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.