Vietnam Tariff Intelligence

Detalle del SA 8704.10.35

Código SA	8704.10.35
Descripción	Motor vehicles for the transport of goods / - Dumpers designed for off-highway use: / - - Other: / - - - g.v.w. exceeding 24 t but not exceeding 38 t
Unidad	chiếc
Generado	12/11/2026 08:14:21
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://mail.vietnamtariff.com/hs-code/87041035/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17052
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17052
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17052
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
ACFTA	0 (-BN, KH, ID, MY, MM)	0% (excepto BN, KH, ID, MY, MM)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
CPTPP	3; M: 3,8	3% · M: 3.8%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	3,6	3,6%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3,6%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	5,5	5,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AANZFTA	10	10%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AJCEP	10	10%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	10	10%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
VKFTA	10	10%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	10	10%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
VCFTA	14	14%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)
AKFTA	*	* no elegible	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E16362
ATIGA	2022	2022	0	AT!E16291
ATIGA	2023	2023	0	AT!F16291
ATIGA	2024	2024	0	AT!G16291
ATIGA	2025	2025	0	AT!H16291
ATIGA	2026	2026	0	AT!I16291
ATIGA	2027	2027	0	AT!J16291
AJCEP	30/12/2022 - 31/3/2023	2022	10	AJ!E16347
AJCEP	01/4/2023 - 31/3/2024	2023	10	AJ!F16347
AJCEP	01/4/2024 - 31/3/2025	2024	10	AJ!G16347

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2025 - 31/3/2026	2025	10	AJ!H16347
AJCEP	01/4/2026 - 31/3/2027	2026	10	AJ!I16347
AJCEP	01/4/2027 - 31/3/2028	2027	10	AJ!J16347
VJEPA	30/12/2022 - 31/3/2023	2022	10	VJ!E16348
VJEPA	01/4/2023 - 31/3/2024	2023	10	VJ!F16348
VJEPA	01/4/2024 - 31/3/2025	2024	10	VJ!G16348
VJEPA	01/4/2025 - 31/3/2026	2025	10	VJ!H16348
VJEPA	01/4/2026 - 31/3/2027	2026	10	VJ!I16348
VJEPA	01/4/2027 - 31/3/2028	2027	10	VJ!J16348
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16349
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		10	AANZ!H16308
AIFTA	30/12/2022	2022	*	AI!F16305
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16305
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16305
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16305
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16305
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16305
VKFTA	2022	2022	10	VK!E16345
VKFTA	2023	2023	10	VK!F16345
VKFTA	2024	2024	10	VK!G16345
VKFTA	2025	2025	10	VK!H16345
VKFTA	2026	2026	10	VK!I16345
VKFTA	2027	2027	10	VK!J16345
VCFTA	2022	2022	14	VC!D16407
VCFTA	2023	2023	14	VC!E16407
VCFTA	2024	2024	14	VC!F16407

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2025	2025	14	VC!G16407
VCFTA	2026	2026	14	VC!H16407
VCFTA	2027	2027	14	VC!I16407
VN-EAEU	2022	2022	2,7	EAV!D16381
VN-EAEU	2023	2023	1,8	EAV!E16381
VN-EAEU	2024	2024	0,9	EAV!F16381
VN-EAEU	2025	2025	0	EAV!G16381
VN-EAEU	2026	2026	0	EAV!H16381
VN-EAEU	2027	2027	0	EAV!I16381
AHKFTA	2022	2022	*	AKH!D16384
AHKFTA	2023	2023	*	AKH!E16384
AHKFTA	2024	2024	*	AKH!F16384
AHKFTA	2025	2025	*	AKH!G16384
AHKFTA	2026	2026	*	AKH!H16384
AHKFTA	2027	2027	*	AKH!I16384
EVFTA	2022	2022	7,2	EV-NK!D16402
EVFTA	2023	2023	6,3	EV-NK!E16402
EVFTA	2024	2024	5,4	EV-NK!F16402
EVFTA	2025	2025	4,5	EV-NK!G16402
EVFTA	2026	2026	3,6	EV-NK!H16402
EVFTA	2027	2027	2,7	EV-NK!I16402
UKVFTA	2022	2022	7,2	UKV!D16401
UKVFTA	2023	2023	6,3	UKV!E16401
UKVFTA	2024	2024	5,4	UKV!F16401
UKVFTA	2025	2025	4,5	UKV!G16401
UKVFTA	2026	2026	3,6	UKV!H16401

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2027	2027	2,7	UKV!I16401
CPTPP	(I)	2021 (DERIVED)	6,9	CPTPP!D16386
CPTPP	(II)	2022 (DERIVED)	6,1	CPTPP!E16386
CPTPP	(III)	2023 (DERIVED)	5,3	CPTPP!F16386
CPTPP	(IV)	2024 (DERIVED)	4,6	CPTPP!G16386
CPTPP	(V)	2025 (DERIVED)	3,8	CPTPP!H16386
CPTPP	(VI)	2026 (DERIVED)	3	CPTPP!I16386
CPTPP	(VII)	2027 (DERIVED)	2,3	CPTPP!J16386
RCEP A	2022	2022	9	RCEPT-A!D16372
RCEP A	2023	2023	8	RCEPT-A!E16372
RCEP A	2024	2024	7	RCEPT-A!F16372
RCEP A	2025	2025	6	RCEPT-A!G16372
RCEP A	2026	2026	5	RCEPT-A!H16372
RCEP A	2027	2027	4	RCEPT-A!I16372
RCEP B	2022	2022	9	B!D16372
RCEP B	2023	2023	8	B!E16372
RCEP B	2024	2024	7	B!F16372
RCEP B	2025	2025	6	B!G16372
RCEP B	2026	2026	5	B!H16372
RCEP B	2027	2027	4	B!I16372
RCEP C	2022	2022	9	C!D16372
RCEP C	2023	2023	8	C!E16372
RCEP C	2024	2024	7	C!F16372
RCEP C	2025	2025	6	C!G16372
RCEP C	2026	2026	5	C!H16372
RCEP C	2027	2027	4	C!I16372

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2022	2022	9,1	D!D16371
RCEP D	2023	2023	8,2	D!E16371
RCEP D	2024	2024	7,3	D!F16371
RCEP D	2025	2025	6,4	D!G16371
RCEP D	2026	2026	5,5	D!H16371
RCEP D	2027	2027	4,5	D!I16371
RCEP E	2022	2022	9	E!D16375
RCEP E	2023	2023	8	E!E16375
RCEP E	2024	2024	7	E!F16375
RCEP E	2025	2025	6	E!G16375
RCEP E	2026	2026	5	E!H16375
RCEP E	2027	2027	4	E!I16375
RCEP F	2022	2022	9	F!D16372
RCEP F	2023	2023	8	F!E16372
RCEP F	2024	2024	7	F!F16372
RCEP F	2025	2025	6	F!G16372
RCEP F	2026	2026	5	F!H16372
RCEP F	2027	2027	4	F!I16372
VIFTA	2024	2024	10	VI!F15321
VIFTA	2025	2025	10	VI!G15321
VIFTA	2026	2026	10	VI!H15321
VIFTA	2027	2027	10	VI!I15321

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "3; M: 3,8" has a general 3% and an "M:" 3.8% 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.	No verificado – requiere comprobación
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "3; M: 3,8", the FTA schedule for period (VI) shows "3".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	No verificado – requiere comprobación
FTA-013	YELLOW	FTA rate not lower than MFN	AANZFTA 10%, AJCEP 10%, VJEPA 10%, VKFTA 10%, VIFTA 10%, VCFTA 14%: 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.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8704.10 has 13 lines; 8704.10.35 is distinguished from its siblings by: g.v.w. exceeding 24 t but not exceeding 38 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.	No verificado – requiere comprobación

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.	No verificado – requiere comprobación
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).	No verificado – requiere comprobación
HS-005	BLUE	Chapter 98 equivalent exists	8704.10.35 corresponds to Chapter 98 code 9821.30.15 (specific MFN: 7%). Applies only if Chapter 98 conditions are met.	- - - Khối lượng toàn bộ theo thiết kế trên 24 tấn nhưng không quá 45 tấn	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	No verificado – requiere comprobación
HS-005	BLUE	Chapter 98 equivalent exists	8704.10.35 corresponds to Chapter 98 code 9836.10.90 (specific MFN: 10%). Applies only if Chapter 98 conditions are met.	- - - Khối lượng toàn bộ theo thiết kế trên 24 tấn nhưng không quá 45 tấn	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8704.10.35. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 10% for 8704.10.35 was checked against BT2026 (cell BT2026!N17052), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
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)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.