Vietnam Tariff Intelligence

HS 8701.10.19 detail

HS code	8701.10.19
Description	Tractors (other than tractors of heading 87.09) / - Single axle tractors: / - - Of a power not exceeding 22.5 kW, whether or not electrically operated: / - - - Other
Unit	chiếc
Generated	09/11/2026 10:02:54
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://mail.vietnamtariff.com/hs-code/87011019/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16275
Preferential (MFN)	30	30%	144/2024/NĐ-CP	2024-11-01	BT2026!N16275
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16275
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-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
EVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VIFTA	21	21%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VCFTA	24	24%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VKFTA	24	24%	Consolidated BT2026	2026	VK	125/2022/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
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15582
ATIGA	2022	2022	0	AT!E15511
ATIGA	2023	2023	0	AT!F15511
ATIGA	2024	2024	0	AT!G15511
ATIGA	2025	2025	0	AT!H15511
ATIGA	2026	2026	0	AT!I15511
ATIGA	2027	2027	0	AT!J15511
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E15567
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15567
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15567

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15567
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15567
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15567
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15568
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15568
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15568
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15568
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15568
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15568
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F15569
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15518
AIFTA	30/12/2022	2022	*	AI!F15525
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15525
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15525
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15525
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15525
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15525
VKFTA	2022	2022	24	VK!E15565
VKFTA	2023	2023	24	VK!F15565
VKFTA	2024	2024	24	VK!G15565
VKFTA	2025	2025	24	VK!H15565
VKFTA	2026	2026	24	VK!I15565
VKFTA	2027	2027	24	VK!J15565
VCFTA	2022	2022	30	VC!D15627
VCFTA	2023	2023	30	VC!E15627
VCFTA	2024	2024	24	VC!F15627

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	24	VC!G15627
VCFTA	2026	2026	24	VC!H15627
VCFTA	2027	2027	24	VC!I15627
VN-EAEU	2022	2022	0	EAV!D15601
VN-EAEU	2023	2023	0	EAV!E15601
VN-EAEU	2024	2024	0	EAV!F15601
VN-EAEU	2025	2025	0	EAV!G15601
VN-EAEU	2026	2026	0	EAV!H15601
VN-EAEU	2027	2027	0	EAV!I15601
AHKFTA	2022	2022	*	AKH!D15604
AHKFTA	2023	2023	*	AKH!E15604
AHKFTA	2024	2024	*	AKH!F15604
AHKFTA	2025	2025	*	AKH!G15604
AHKFTA	2026	2026	*	AKH!H15604
AHKFTA	2027	2027	*	AKH!I15604
EVFTA	2022	2022	21,8	EV-NK!D15610
EVFTA	2023	2023	19	EV-NK!E15610
EVFTA	2024	2024	16,3	EV-NK!F15610
EVFTA	2025	2025	13,6	EV-NK!G15610
EVFTA	2026	2026	10,9	EV-NK!H15610
EVFTA	2027	2027	8,1	EV-NK!I15610
UKVFTA	2022	2022	21,8	UKV!D15609
UKVFTA	2023	2023	19	UKV!E15609
UKVFTA	2024	2024	16,3	UKV!F15609
UKVFTA	2025	2025	13,6	UKV!G15609
UKVFTA	2026	2026	10,9	UKV!H15609

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	8,1	UKV!I15609
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15598
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15598
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15598
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15598
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15598
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15598
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15598
RCEP A	2022	2022	27	RCEPT-A!D15592
RCEP A	2023	2023	24	RCEPT-A!E15592
RCEP A	2024	2024	21	RCEPT-A!F15592
RCEP A	2025	2025	18	RCEPT-A!G15592
RCEP A	2026	2026	15	RCEPT-A!H15592
RCEP A	2027	2027	12	RCEPT-A!I15592
RCEP B	2022	2022	27	B!D15592
RCEP B	2023	2023	24	B!E15592
RCEP B	2024	2024	21	B!F15592
RCEP B	2025	2025	18	B!G15592
RCEP B	2026	2026	15	B!H15592
RCEP B	2027	2027	12	B!I15592
RCEP C	2022	2022	27	C!D15592
RCEP C	2023	2023	24	C!E15592
RCEP C	2024	2024	21	C!F15592
RCEP C	2025	2025	18	C!G15592
RCEP C	2026	2026	15	C!H15592
RCEP C	2027	2027	12	C!I15592

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D15591
RCEP D	2023	2023	24,5	D!E15591
RCEP D	2024	2024	21,8	D!F15591
RCEP D	2025	2025	19,1	D!G15591
RCEP D	2026	2026	16,4	D!H15591
RCEP D	2027	2027	13,6	D!I15591
RCEP E	2022	2022	27	E!D15595
RCEP E	2023	2023	24	E!E15595
RCEP E	2024	2024	21	E!F15595
RCEP E	2025	2025	18	E!G15595
RCEP E	2026	2026	15	E!H15595
RCEP E	2027	2027	12	E!I15595
RCEP F	2022	2022	27	F!D15592
RCEP F	2023	2023	24	F!E15592
RCEP F	2024	2024	21	F!F15592
RCEP F	2025	2025	18	F!G15592
RCEP F	2026	2026	15	F!H15592
RCEP F	2027	2027	12	F!I15592
VIFTA	2024	2024	27	VI!F14544
VIFTA	2025	2025	24	VI!G14544
VIFTA	2026	2026	21	VI!H14544
VIFTA	2027	2027	18	VI!I14544

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8701.10 has 4 lines; 8701.10.19 is distinguished from its siblings by: Other.	8701.10.11 For agricultural use; 8701.10.91 For agricultural use; 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 8701.10.19. 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 30% for 8701.10.19 was checked against BT2026 (cell BT2026!N16275), 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.