Vietnam Tariff Intelligence

HS 8701.24.90 detail

HS code	8701.24.90
Description	Tractors (other than tractors of heading 87.09) / - Road tractors for semi-trailers: / - - With only electric motor for propulsion: / - - - Other
Unit	chiếc
Generated	09/11/2026 12:30:43
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/87012490/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16291
Preferential (MFN)	5	5%	144/2024/NĐ-CP	2024-11-01	BT2026!N16291
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16291
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
ACFTA	0 (-BN, KH, ID, MY, CN)	0% (except BN, KH, ID, MY, CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, MM)	0% (except KH, MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	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
RCEP (Annex D)	3,4	3.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	3.5	3.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3.5%	Consolidated 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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E15598
ATIGA	2022	2022	0	AT!E15527
ATIGA	2023	2023	0	AT!F15527
ATIGA	2024	2024	0	AT!G15527
ATIGA	2025	2025	0	AT!H15527
ATIGA	2026	2026	0	AT!I15527
ATIGA	2027	2027	0	AT!J15527
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15583
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15583
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15583
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15583
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15583

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15583
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15584
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15584
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15584
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15584
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15584
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15584
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15585
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15534
AIFTA	30/12/2022	2022	4	AI!F15541
AIFTA	31/12/2022 - 30/12/2023	2023	3.5	AI!G15541
AIFTA	31/12/2023 - 30/12/2024	2024	3.5	AI!H15541
AIFTA	31/12/2024 - 31/12/2025	2025	3.5	AI!I15541
AIFTA	01/01/2026 - 31/12/2026	2026	3.5	AI!J15541
AIFTA	01/01/2027 - 31/12/2027	2027	3.5	AI!K15541
VKFTA	2022	2022	0	VK!E15581
VKFTA	2023	2023	0	VK!F15581
VKFTA	2024	2024	0	VK!G15581
VKFTA	2025	2025	0	VK!H15581
VKFTA	2026	2026	0	VK!I15581
VKFTA	2027	2027	0	VK!J15581
VCFTA	2022	2022	0	VC!D15643
VCFTA	2023	2023	0	VC!E15643
VCFTA	2024	2024	0	VC!F15643
VCFTA	2025	2025	0	VC!G15643
VCFTA	2026	2026	0	VC!H15643

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I15643
VN-EAEU	2022	2022	0	EAV!D15617
VN-EAEU	2023	2023	0	EAV!E15617
VN-EAEU	2024	2024	0	EAV!F15617
VN-EAEU	2025	2025	0	EAV!G15617
VN-EAEU	2026	2026	0	EAV!H15617
VN-EAEU	2027	2027	0	EAV!I15617
AHKFTA	2022	2022	*	AKH!D15620
AHKFTA	2023	2023	*	AKH!E15620
AHKFTA	2024	2024	*	AKH!F15620
AHKFTA	2025	2025	*	AKH!G15620
AHKFTA	2026	2026	*	AKH!H15620
AHKFTA	2027	2027	*	AKH!I15620
EVFTA	2022	2022	3,6	EV-NK!D15626
EVFTA	2023	2023	3,1	EV-NK!E15626
EVFTA	2024	2024	2,7	EV-NK!F15626
EVFTA	2025	2025	2,2	EV-NK!G15626
EVFTA	2026	2026	1,8	EV-NK!H15626
EVFTA	2027	2027	1,3	EV-NK!I15626
UKVFTA	2022	2022	3,6	UKV!D15625
UKVFTA	2023	2023	3,1	UKV!E15625
UKVFTA	2024	2024	2,7	UKV!F15625
UKVFTA	2025	2025	2,2	UKV!G15625
UKVFTA	2026	2026	1,8	UKV!H15625
UKVFTA	2027	2027	1,3	UKV!I15625
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15614

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15614
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15614
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15614
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15614
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15614
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15614
RCEP A	2022	2022	4,7	RCEPT-A!D15608
RCEP A	2023	2023	4,3	RCEPT-A!E15608
RCEP A	2024	2024	4	RCEPT-A!F15608
RCEP A	2025	2025	3,7	RCEPT-A!G15608
RCEP A	2026	2026	3,3	RCEPT-A!H15608
RCEP A	2027	2027	3	RCEPT-A!I15608
RCEP B	2022	2022	4,7	B!D15608
RCEP B	2023	2023	4,3	B!E15608
RCEP B	2024	2024	4	B!F15608
RCEP B	2025	2025	3,7	B!G15608
RCEP B	2026	2026	3,3	B!H15608
RCEP B	2027	2027	3	B!I15608
RCEP C	2022	2022	*	C!D15608
RCEP C	2023	2023	*	C!E15608
RCEP C	2024	2024	*	C!F15608
RCEP C	2025	2025	*	C!G15608
RCEP C	2026	2026	*	C!H15608
RCEP C	2027	2027	*	C!I15608
RCEP D	2022	2022	4,7	D!D15607
RCEP D	2023	2023	4,4	D!E15607

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	4,1	D!F15607
RCEP D	2025	2025	3,8	D!G15607
RCEP D	2026	2026	3,4	D!H15607
RCEP D	2027	2027	3,1	D!I15607
RCEP E	2022	2022	4,7	E!D15611
RCEP E	2023	2023	4,3	E!E15611
RCEP E	2024	2024	4	E!F15611
RCEP E	2025	2025	3,7	E!G15611
RCEP E	2026	2026	3,3	E!H15611
RCEP E	2027	2027	3	E!I15611
RCEP F	2022	2022	4,7	F!D15608
RCEP F	2023	2023	4,3	F!E15608
RCEP F	2024	2024	4	F!F15608
RCEP F	2025	2025	3,7	F!G15608
RCEP F	2026	2026	3,3	F!H15608
RCEP F	2027	2027	3	F!I15608
VIFTA	2024	2024	4.5	VI!F14560
VIFTA	2025	2025	4	VI!G14560
VIFTA	2026	2026	3.5	VI!H14560
VIFTA	2027	2027	3	VI!I14560

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8701.24 has 2 lines; 8701.24.90 is distinguished from its siblings by: Other.	8701.24.10 Completely Knocked Down	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8701.24.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8701.24.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8701.24.90. 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 5% for 8701.24.90 was checked against BT2026 (cell BT2026!N16291), 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
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.