

HS 8701.94.90 detail

|                     |                                                                                                                                              |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8701.94.90                                                                                                                                   |
| Description         | Tractors (other than tractors of heading 87.09) / - Other, of an engine power: / - - Exceeding 75 kW but not exceeding 130 kW: / - - - Other |
| Unit                | chiếc                                                                                                                                        |
| Generated           | 01/11/2026 09:38:39                                                                                                                          |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/87019490/">https://mail.vietnamtariff.com/hs-code/87019490/</a>                              |

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!K16308 |
| Preferential (MFN)   | 5            | 5%                     | 144/2024/NĐ-CP | 2024-11-01 | BT2026!N16308 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q16308 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ            | 121/2022/NĐ-CP | Ad<br>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 |
| AHKFTA         | 0            | 0%             | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| AJCEP          | 0            | 0%             | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA          | 0(-MM)       | 0% (except 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 |

| FTA            | Source value | Rate    | Data basis          | Period                  | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|---------|---------------------|-------------------------|-----------------------------------|----------------|------------|
| 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 |
| 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 |
| RCEP (Annex C) | 3,8          | 3.8%    | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA          | 2.9          | 2.9%    | 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    |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source    |
|-------|----------------------------------------|------|--------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E15615 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E15544 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F15544 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G15544 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H15544 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I15544 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J15544 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E15600 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F15600 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G15600 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H15600   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I15600   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J15600   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E15601   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F15601   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G15601   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H15601   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I15601   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J15601   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F15602   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H15551 |
| AIFTA   | 30/12/2022                             | 2022 | 4            | AI!F15558   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 3.5          | AI!G15558   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 3.5          | AI!H15558   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 3.5          | AI!I15558   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 3.5          | AI!J15558   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 3.5          | AI!K15558   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E15598   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F15598   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G15598   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H15598   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I15598   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J15598   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D15660   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E15660   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F15660   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G15660    |
| VCFTA   | 2026   | 2026 | 0            | VC!H15660    |
| VCFTA   | 2027   | 2027 | 0            | VC!I15660    |
| VN-EAEU | 2022   | 2022 | 1,4          | EAV!D15634   |
| VN-EAEU | 2023   | 2023 | 0,9          | EAV!E15634   |
| VN-EAEU | 2024   | 2024 | 0,5          | EAV!F15634   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G15634   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H15634   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I15634   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D15637   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E15637   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F15637   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G15637   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H15637   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I15637   |
| EVFTA   | 2022   | 2022 | 3,6          | EV-NK!D15643 |
| EVFTA   | 2023   | 2023 | 3,1          | EV-NK!E15643 |
| EVFTA   | 2024   | 2024 | 2,7          | EV-NK!F15643 |
| EVFTA   | 2025   | 2025 | 2,2          | EV-NK!G15643 |
| EVFTA   | 2026   | 2026 | 1,8          | EV-NK!H15643 |
| EVFTA   | 2027   | 2027 | 1,3          | EV-NK!I15643 |
| UKVFTA  | 2022   | 2022 | 3,6          | UKV!D15642   |
| UKVFTA  | 2023   | 2023 | 3,1          | UKV!E15642   |
| UKVFTA  | 2024   | 2024 | 2,7          | UKV!F15642   |
| UKVFTA  | 2025   | 2025 | 2,2          | UKV!G15642   |
| UKVFTA  | 2026   | 2026 | 1,8          | UKV!H15642   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 1,3          | UKV!I15642     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D15631   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E15631   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F15631   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G15631   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H15631   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I15631   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J15631   |
| RCEP A | 2022   | 2022           | 4,7          | RCEPT-A!D15625 |
| RCEP A | 2023   | 2023           | 4,3          | RCEPT-A!E15625 |
| RCEP A | 2024   | 2024           | 4            | RCEPT-A!F15625 |
| RCEP A | 2025   | 2025           | 3,7          | RCEPT-A!G15625 |
| RCEP A | 2026   | 2026           | 3,3          | RCEPT-A!H15625 |
| RCEP A | 2027   | 2027           | 3            | RCEPT-A!I15625 |
| RCEP B | 2022   | 2022           | 4,7          | B!D15625       |
| RCEP B | 2023   | 2023           | 4,3          | B!E15625       |
| RCEP B | 2024   | 2024           | 4            | B!F15625       |
| RCEP B | 2025   | 2025           | 3,7          | B!G15625       |
| RCEP B | 2026   | 2026           | 3,3          | B!H15625       |
| RCEP B | 2027   | 2027           | 3            | B!I15625       |
| RCEP C | 2022   | 2022           | 4,8          | C!D15625       |
| RCEP C | 2023   | 2023           | 4,5          | C!E15625       |
| RCEP C | 2024   | 2024           | 4,3          | C!F15625       |
| RCEP C | 2025   | 2025           | 4            | C!G15625       |
| RCEP C | 2026   | 2026           | 3,8          | C!H15625       |
| RCEP C | 2027   | 2027           | 3,5          | C!I15625       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2022   | 2022 | 4,7          | D!D15624  |
| RCEP D | 2023   | 2023 | 4,4          | D!E15624  |
| RCEP D | 2024   | 2024 | 4,1          | D!F15624  |
| RCEP D | 2025   | 2025 | 3,8          | D!G15624  |
| RCEP D | 2026   | 2026 | 3,4          | D!H15624  |
| RCEP D | 2027   | 2027 | 3,1          | D!I15624  |
| RCEP E | 2022   | 2022 | 4,7          | E!D15628  |
| RCEP E | 2023   | 2023 | 4,3          | E!E15628  |
| RCEP E | 2024   | 2024 | 4            | E!F15628  |
| RCEP E | 2025   | 2025 | 3,7          | E!G15628  |
| RCEP E | 2026   | 2026 | 3,3          | E!H15628  |
| RCEP E | 2027   | 2027 | 3            | E!I15628  |
| RCEP F | 2022   | 2022 | 4,7          | F!D15625  |
| RCEP F | 2023   | 2023 | 4,3          | F!E15625  |
| RCEP F | 2024   | 2024 | 4            | F!F15625  |
| RCEP F | 2025   | 2025 | 3,7          | F!G15625  |
| RCEP F | 2026   | 2026 | 3,3          | F!H15625  |
| RCEP F | 2027   | 2027 | 3            | F!I15625  |
| VIFTA  | 2024   | 2024 | 4.3          | VI!F14577 |
| VIFTA  | 2025   | 2025 | 3.6          | VI!G14577 |
| VIFTA  | 2026   | 2026 | 2.9          | VI!H14577 |
| VIFTA  | 2027   | 2027 | 2.1          | VI!!14577 |

### 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 ATKTK 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 8701.94 has 2 lines; 8701.94.90 is distinguished from its siblings by: Other.                                                         | 8701.94.10 Agricultural tractors | 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                     |
| HS-005  | BLUE   | Chapter 98 equivalent exists                               | 8701.94.90 corresponds to Chapter 98 code 9844.10.90 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.                          | - - - Loại khác                  | 26/2023/NĐ-CP                      | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).                                        | Not verified – check required                     |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8701.94.90. 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 8701.94.90 was checked against BT2026 (cell BT2026!N16308), 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 ATKTK 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.