Vietnam Tariff Intelligence

HS 8701.10.11 detail

HS code	8701.10.11
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: / - - - For agricultural use
Unit	chiếc
Generated	05/11/2026 16:26:36
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/87011011/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16274
Preferential (MFN)	20	20%	144/2024/NĐ-CP	2024-11-01	BT2026!N16274
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16274
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
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
ACFTA	15	15%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
RCEP (Annex A)	30	30%	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 B)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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 (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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)		15	AC!E15581
ATIGA	2022	2022	0	AT!E15510
ATIGA	2023	2023	0	AT!F15510
ATIGA	2024	2024	0	AT!G15510
ATIGA	2025	2025	0	AT!H15510
ATIGA	2026	2026	0	AT!I15510
ATIGA	2027	2027	0	AT!J15510
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E15566
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15566

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15566
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15566
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15566
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15566
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15567
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15567
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15567
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15567
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15567
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15567
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F15568
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15517
AIFTA	30/12/2022	2022	*	AI!F15524
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15524
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15524
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15524
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15524
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15524
VKFTA	2022	2022	24	VK!E15564
VKFTA	2023	2023	24	VK!F15564
VKFTA	2024	2024	24	VK!G15564
VKFTA	2025	2025	24	VK!H15564
VKFTA	2026	2026	24	VK!I15564
VKFTA	2027	2027	24	VK!J15564
VCFTA	2022	2022	30	VC!D15626
VCFTA	2023	2023	30	VC!E15626

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	24	VC!F15626
VCFTA	2025	2025	24	VC!G15626
VCFTA	2026	2026	24	VC!H15626
VCFTA	2027	2027	24	VC!I15626
VN-EAEU	2022	2022	0	EAV!D15600
VN-EAEU	2023	2023	0	EAV!E15600
VN-EAEU	2024	2024	0	EAV!F15600
VN-EAEU	2025	2025	0	EAV!G15600
VN-EAEU	2026	2026	0	EAV!H15600
VN-EAEU	2027	2027	0	EAV!I15600
AHKFTA	2022	2022	*	AKH!D15603
AHKFTA	2023	2023	*	AKH!E15603
AHKFTA	2024	2024	*	AKH!F15603
AHKFTA	2025	2025	*	AKH!G15603
AHKFTA	2026	2026	*	AKH!H15603
AHKFTA	2027	2027	*	AKH!I15603
EVFTA	2022	2022	21,8	EV-NK!D15609
EVFTA	2023	2023	19	EV-NK!E15609
EVFTA	2024	2024	16,3	EV-NK!F15609
EVFTA	2025	2025	13,6	EV-NK!G15609
EVFTA	2026	2026	10,9	EV-NK!H15609
EVFTA	2027	2027	8,1	EV-NK!I15609
UKVFTA	2022	2022	21,8	UKV!D15608
UKVFTA	2023	2023	19	UKV!E15608
UKVFTA	2024	2024	16,3	UKV!F15608
UKVFTA	2025	2025	13,6	UKV!G15608

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	10,9	UKV!H15608
UKVFTA	2027	2027	8,1	UKV!I15608
CPTPP	(I)	2021 (DERIVED)	15	CPTPP!D15597
CPTPP	(II)	2022 (DERIVED)	11,2	CPTPP!E15597
CPTPP	(III)	2023 (DERIVED)	7,5	CPTPP!F15597
CPTPP	(IV)	2024 (DERIVED)	3,7	CPTPP!G15597
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15597
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15597
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15597
RCEP A	2022	2022	30	RCEPT-A!D15591
RCEP A	2023	2023	30	RCEPT-A!E15591
RCEP A	2024	2024	30	RCEPT-A!F15591
RCEP A	2025	2025	30	RCEPT-A!G15591
RCEP A	2026	2026	30	RCEPT-A!H15591
RCEP A	2027	2027	30	RCEPT-A!I15591
RCEP B	2022	2022	30	B!D15591
RCEP B	2023	2023	30	B!E15591
RCEP B	2024	2024	30	B!F15591
RCEP B	2025	2025	30	B!G15591
RCEP B	2026	2026	30	B!H15591
RCEP B	2027	2027	30	B!I15591
RCEP C	2022	2022	30	C!D15591
RCEP C	2023	2023	30	C!E15591
RCEP C	2024	2024	30	C!F15591
RCEP C	2025	2025	30	C!G15591
RCEP C	2026	2026	30	C!H15591

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	30	C!I15591
RCEP D	2022	2022	30	D!D15590
RCEP D	2023	2023	30	D!E15590
RCEP D	2024	2024	30	D!F15590
RCEP D	2025	2025	30	D!G15590
RCEP D	2026	2026	30	D!H15590
RCEP D	2027	2027	30	D!I15590
RCEP E	2022	2022	30	E!D15594
RCEP E	2023	2023	30	E!E15594
RCEP E	2024	2024	30	E!F15594
RCEP E	2025	2025	30	E!G15594
RCEP E	2026	2026	30	E!H15594
RCEP E	2027	2027	30	E!I15594
RCEP F	2022	2022	30	F!D15591
RCEP F	2023	2023	30	F!E15591
RCEP F	2024	2024	30	F!F15591
RCEP F	2025	2025	30	F!G15591
RCEP F	2026	2026	30	F!H15591
RCEP F	2027	2027	30	F!I15591
VIFTA	2024	2024	*	VI!F14543
VIFTA	2025	2025	*	VI!G14543
VIFTA	2026	2026	*	VI!H14543
VIFTA	2027	2027	*	VI!I14543

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	AKFTA 24%, VCFTA 24%, VKFTA 24%, RCEP (Annex A) 30%, RCEP (Annex B) 30%, RCEP (Annex C) 30%, RCEP (Annex D) 30%, RCEP (Annex E) 30%, RCEP (Annex F) 30%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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; 8701.10.11 is distinguished from its siblings by: For agricultural use.	8701.10.19 Other; 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 8701.10.11. 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 20% for 8701.10.11 was checked against BT2026 (cell BT2026!N16274), 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.