Vietnam Tariff Intelligence

HS 8701.23.90 detail

HS code	8701.23.90
Description	Tractors (other than tractors of heading 87.09) / - Road tractors for semi-trailers: / - - With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion: / - - - Other
Unit	chiếc
Generated	04/11/2026 19:51:12
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/87012390/

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!K16288
Preferential (MFN)	5	5%	144/2024/NĐ-CP	2024-11-01	BT2026!N16288
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16288
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 (-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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E15595
ATIGA	2022	2022	0	AT!E15524
ATIGA	2023	2023	0	AT!F15524
ATIGA	2024	2024	0	AT!G15524
ATIGA	2025	2025	0	AT!H15524
ATIGA	2026	2026	0	AT!I15524
ATIGA	2027	2027	0	AT!J15524
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15580
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15580
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15580

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15580
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15580
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15580
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15581
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15581
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15581
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15581
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15581
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15581
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15582
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15531
AIFTA	30/12/2022	2022	4	AI!F15538
AIFTA	31/12/2022 - 30/12/2023	2023	3.5	AI!G15538
AIFTA	31/12/2023 - 30/12/2024	2024	3.5	AI!H15538
AIFTA	31/12/2024 - 31/12/2025	2025	3.5	AI!I15538
AIFTA	01/01/2026 - 31/12/2026	2026	3.5	AI!J15538
AIFTA	01/01/2027 - 31/12/2027	2027	3.5	AI!K15538
VKFTA	2022	2022	0	VK!E15578
VKFTA	2023	2023	0	VK!F15578
VKFTA	2024	2024	0	VK!G15578
VKFTA	2025	2025	0	VK!H15578
VKFTA	2026	2026	0	VK!I15578
VKFTA	2027	2027	0	VK!J15578
VCFTA	2022	2022	0	VC!D15640
VCFTA	2023	2023	0	VC!E15640
VCFTA	2024	2024	0	VC!F15640

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15640
VCFTA	2026	2026	0	VC!H15640
VCFTA	2027	2027	0	VC!I15640
VN-EAEU	2022	2022	0	EAV!D15614
VN-EAEU	2023	2023	0	EAV!E15614
VN-EAEU	2024	2024	0	EAV!F15614
VN-EAEU	2025	2025	0	EAV!G15614
VN-EAEU	2026	2026	0	EAV!H15614
VN-EAEU	2027	2027	0	EAV!I15614
AHKFTA	2022	2022	*	AKH!D15617
AHKFTA	2023	2023	*	AKH!E15617
AHKFTA	2024	2024	*	AKH!F15617
AHKFTA	2025	2025	*	AKH!G15617
AHKFTA	2026	2026	*	AKH!H15617
AHKFTA	2027	2027	*	AKH!I15617
EVFTA	2022	2022	3,6	EV-NK!D15623
EVFTA	2023	2023	3,1	EV-NK!E15623
EVFTA	2024	2024	2,7	EV-NK!F15623
EVFTA	2025	2025	2,2	EV-NK!G15623
EVFTA	2026	2026	1,8	EV-NK!H15623
EVFTA	2027	2027	1,3	EV-NK!I15623
UKVFTA	2022	2022	3,6	UKV!D15622
UKVFTA	2023	2023	3,1	UKV!E15622
UKVFTA	2024	2024	2,7	UKV!F15622
UKVFTA	2025	2025	2,2	UKV!G15622
UKVFTA	2026	2026	1,8	UKV!H15622

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I15622
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15611
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15611
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15611
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15611
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15611
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15611
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15611
RCEP A	2022	2022	4,7	RCEPT-A!D15605
RCEP A	2023	2023	4,3	RCEPT-A!E15605
RCEP A	2024	2024	4	RCEPT-A!F15605
RCEP A	2025	2025	3,7	RCEPT-A!G15605
RCEP A	2026	2026	3,3	RCEPT-A!H15605
RCEP A	2027	2027	3	RCEPT-A!I15605
RCEP B	2022	2022	4,7	B!D15605
RCEP B	2023	2023	4,3	B!E15605
RCEP B	2024	2024	4	B!F15605
RCEP B	2025	2025	3,7	B!G15605
RCEP B	2026	2026	3,3	B!H15605
RCEP B	2027	2027	3	B!I15605
RCEP C	2022	2022	*	C!D15605
RCEP C	2023	2023	*	C!E15605
RCEP C	2024	2024	*	C!F15605
RCEP C	2025	2025	*	C!G15605
RCEP C	2026	2026	*	C!H15605
RCEP C	2027	2027	*	C!I15605

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,7	D!D15604
RCEP D	2023	2023	4,4	D!E15604
RCEP D	2024	2024	4,1	D!F15604
RCEP D	2025	2025	3,8	D!G15604
RCEP D	2026	2026	3,4	D!H15604
RCEP D	2027	2027	3,1	D!I15604
RCEP E	2022	2022	4,7	E!D15608
RCEP E	2023	2023	4,3	E!E15608
RCEP E	2024	2024	4	E!F15608
RCEP E	2025	2025	3,7	E!G15608
RCEP E	2026	2026	3,3	E!H15608
RCEP E	2027	2027	3	E!I15608
RCEP F	2022	2022	4,7	F!D15605
RCEP F	2023	2023	4,3	F!E15605
RCEP F	2024	2024	4	F!F15605
RCEP F	2025	2025	3,7	F!G15605
RCEP F	2026	2026	3,3	F!H15605
RCEP F	2027	2027	3	F!I15605
VIFTA	2024	2024	4.5	VI!F14557
VIFTA	2025	2025	4	VI!G14557
VIFTA	2026	2026	3.5	VI!H14557
VIFTA	2027	2027	3	VI!I14557

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 8701.23 has 2 lines; 8701.23.90 is distinguished from its siblings by: Other.	8701.23.10 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	8701.23.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8701.23.90	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 8701.23.90. 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 8701.23.90 was checked against BT2026 (cell BT2026!N16288), 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.