Vietnam Tariff Intelligence

# HS 8701.91.10 detail

| | |
|---|---|
| **HS code** | 8701.91.10 |
| **Description** | Tractors (other than tractors of heading 87.09) / - Other, of an engine power: / - - Not exceeding 18 kW: / - - - Agricultural tractors |
| **Unit** | chiếc |
| **Generated** | 04/11/2026 03:36:18 |
| **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/87019110/ |

## 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!K16298 |
| Preferential (MFN) | 5 | 5% | 144/2024/NĐ-CP | 2024-11-01 | BT2026!N16298 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q16298 |
| 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 | 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 |

| 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 | 0% | 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 |
| 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 | 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 |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E15605 |
| ATIGA | 2022 | 2022 | 0 | AT!E15534 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2023 | 2023 | 0 | AT!F15534 |
| ATIGA | 2024 | 2024 | 0 | AT!G15534 |
| ATIGA | 2025 | 2025 | 0 | AT!H15534 |
| ATIGA | 2026 | 2026 | 0 | AT!I15534 |
| ATIGA | 2027 | 2027 | 0 | AT!J15534 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E15590 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F15590 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G15590 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H15590 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I15590 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J15590 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E15591 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F15591 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G15591 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H15591 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I15591 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J15591 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F15592 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15541 |
| AIFTA | 30/12/2022 | 2022 | 4 | AI!F15548 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 3.5 | AI!G15548 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 3.5 | AI!H15548 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 3.5 | AI!I15548 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 3.5 | AI!J15548 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 3.5 | AI!K15548 |
| VKFTA | 2022 | 2022 | 0 | VK!E15588 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2023 | 2023 | 0 | VK!F15588 |
| VKFTA | 2024 | 2024 | 0 | VK!G15588 |
| VKFTA | 2025 | 2025 | 0 | VK!H15588 |
| VKFTA | 2026 | 2026 | 0 | VK!I15588 |
| VKFTA | 2027 | 2027 | 0 | VK!J15588 |
| VCFTA | 2022 | 2022 | 0 | VC!D15650 |
| VCFTA | 2023 | 2023 | 0 | VC!E15650 |
| VCFTA | 2024 | 2024 | 0 | VC!F15650 |
| VCFTA | 2025 | 2025 | 0 | VC!G15650 |
| VCFTA | 2026 | 2026 | 0 | VC!H15650 |
| VCFTA | 2027 | 2027 | 0 | VC!I15650 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D15624 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E15624 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F15624 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G15624 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H15624 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I15624 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D15627 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E15627 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F15627 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G15627 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H15627 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I15627 |
| EVFTA | 2022 | 2022 | 3,6 | EV-NK!D15633 |
| EVFTA | 2023 | 2023 | 3,1 | EV-NK!E15633 |
| EVFTA | 2024 | 2024 | 2,7 | EV-NK!F15633 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2025 | 2025 | 2,2 | EV-NK!G15633 |
| EVFTA | 2026 | 2026 | 1,8 | EV-NK!H15633 |
| EVFTA | 2027 | 2027 | 1,3 | EV-NK!I15633 |
| UKVFTA | 2022 | 2022 | 3,6 | UKV!D15632 |
| UKVFTA | 2023 | 2023 | 3,1 | UKV!E15632 |
| UKVFTA | 2024 | 2024 | 2,7 | UKV!F15632 |
| UKVFTA | 2025 | 2025 | 2,2 | UKV!G15632 |
| UKVFTA | 2026 | 2026 | 1,8 | UKV!H15632 |
| UKVFTA | 2027 | 2027 | 1,3 | UKV!I15632 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D15621 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E15621 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F15621 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G15621 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H15621 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I15621 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J15621 |
| RCEP A | 2022 | 2022 | 4,7 | RCEPT-A!D15615 |
| RCEP A | 2023 | 2023 | 4,3 | RCEPT-A!E15615 |
| RCEP A | 2024 | 2024 | 4 | RCEPT-A!F15615 |
| RCEP A | 2025 | 2025 | 3,7 | RCEPT-A!G15615 |
| RCEP A | 2026 | 2026 | 3,3 | RCEPT-A!H15615 |
| RCEP A | 2027 | 2027 | 3 | RCEPT-A!I15615 |
| RCEP B | 2022 | 2022 | 4,7 | B!D15615 |
| RCEP B | 2023 | 2023 | 4,3 | B!E15615 |
| RCEP B | 2024 | 2024 | 4 | B!F15615 |
| RCEP B | 2025 | 2025 | 3,7 | B!G15615 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2026 | 2026 | 3,3 | B!H15615 |
| RCEP B | 2027 | 2027 | 3 | B!I15615 |
| RCEP C | 2022 | 2022 | 4,8 | C!D15615 |
| RCEP C | 2023 | 2023 | 4,5 | C!E15615 |
| RCEP C | 2024 | 2024 | 4,3 | C!F15615 |
| RCEP C | 2025 | 2025 | 4 | C!G15615 |
| RCEP C | 2026 | 2026 | 3,8 | C!H15615 |
| RCEP C | 2027 | 2027 | 3,5 | C!I15615 |
| RCEP D | 2022 | 2022 | 4,7 | D!D15614 |
| RCEP D | 2023 | 2023 | 4,4 | D!E15614 |
| RCEP D | 2024 | 2024 | 4,1 | D!F15614 |
| RCEP D | 2025 | 2025 | 3,8 | D!G15614 |
| RCEP D | 2026 | 2026 | 3,4 | D!H15614 |
| RCEP D | 2027 | 2027 | 3,1 | D!I15614 |
| RCEP E | 2022 | 2022 | 4,7 | E!D15618 |
| RCEP E | 2023 | 2023 | 4,3 | E!E15618 |
| RCEP E | 2024 | 2024 | 4 | E!F15618 |
| RCEP E | 2025 | 2025 | 3,7 | E!G15618 |
| RCEP E | 2026 | 2026 | 3,3 | E!H15618 |
| RCEP E | 2027 | 2027 | 3 | E!I15618 |
| RCEP F | 2022 | 2022 | 4,7 | F!D15615 |
| RCEP F | 2023 | 2023 | 4,3 | F!E15615 |
| RCEP F | 2024 | 2024 | 4 | F!F15615 |
| RCEP F | 2025 | 2025 | 3,7 | F!G15615 |
| RCEP F | 2026 | 2026 | 3,3 | F!H15615 |
| RCEP F | 2027 | 2027 | 3 | F!I15615 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VIFTA | 2024 | 2024 | 4.5 | VI!F14567 |
| VIFTA | 2025 | 2025 | 4 | VI!G14567 |
| VIFTA | 2026 | 2026 | 3.5 | VI!H14567 |
| VIFTA | 2027 | 2027 | 3 | VI!I14567 |

## 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 8701.91 has 2 lines; 8701.91.10 is distinguished from its siblings by: Agricultural tractors. | 8701.91.90 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 8701.91.10. 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 8701.91.10 was checked against BT2026 (cell BT2026!N16298), 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.