Vietnam Tariff Intelligence

# HS 8701.92.90 detail

| | |
|---|---|
| **HS code** | 8701.92.90 |
| **Description** | Tractors (other than tractors of heading 87.09) / - Other, of an engine power: / - - Exceeding 18 kW but not exceeding 37 kW: / - - - Other |
| **Unit** | chiếc |
| **Generated** | 30/10/2026 09:19:10 |
| **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/87019290/ |

## 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!K16302 |
| Preferential (MFN) | 5 | 5% | 144/2024/NĐ-CP | 2024-11-01 | BT2026!N16302 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q16302 |
| 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 | 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!E15609 |
| ATIGA | 2022 | 2022 | 0 | AT!E15538 |
| ATIGA | 2023 | 2023 | 0 | AT!F15538 |
| ATIGA | 2024 | 2024 | 0 | AT!G15538 |
| ATIGA | 2025 | 2025 | 0 | AT!H15538 |
| ATIGA | 2026 | 2026 | 0 | AT!I15538 |
| ATIGA | 2027 | 2027 | 0 | AT!J15538 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E15594 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F15594 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G15594 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H15594 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I15594 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J15594 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E15595 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F15595 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G15595 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H15595 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I15595 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J15595 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F15596 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15545 |
| AIFTA | 30/12/2022 | 2022 | 4 | AI!F15552 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 3.5 | AI!G15552 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 3.5 | AI!H15552 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 3.5 | AI!I15552 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 3.5 | AI!J15552 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 3.5 | AI!K15552 |
| VKFTA | 2022 | 2022 | 0 | VK!E15592 |
| VKFTA | 2023 | 2023 | 0 | VK!F15592 |
| VKFTA | 2024 | 2024 | 0 | VK!G15592 |
| VKFTA | 2025 | 2025 | 0 | VK!H15592 |
| VKFTA | 2026 | 2026 | 0 | VK!I15592 |
| VKFTA | 2027 | 2027 | 0 | VK!J15592 |
| VCFTA | 2022 | 2022 | 0 | VC!D15654 |
| VCFTA | 2023 | 2023 | 0 | VC!E15654 |
| VCFTA | 2024 | 2024 | 0 | VC!F15654 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G15654 |
| VCFTA | 2026 | 2026 | 0 | VC!H15654 |
| VCFTA | 2027 | 2027 | 0 | VC!I15654 |
| VN-EAEU | 2022 | 2022 | 1,4 | EAV!D15628 |
| VN-EAEU | 2023 | 2023 | 0,9 | EAV!E15628 |
| VN-EAEU | 2024 | 2024 | 0,5 | EAV!F15628 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G15628 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H15628 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I15628 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D15631 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E15631 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F15631 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G15631 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H15631 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I15631 |
| EVFTA | 2022 | 2022 | 3,6 | EV-NK!D15637 |
| EVFTA | 2023 | 2023 | 3,1 | EV-NK!E15637 |
| EVFTA | 2024 | 2024 | 2,7 | EV-NK!F15637 |
| EVFTA | 2025 | 2025 | 2,2 | EV-NK!G15637 |
| EVFTA | 2026 | 2026 | 1,8 | EV-NK!H15637 |
| EVFTA | 2027 | 2027 | 1,3 | EV-NK!I15637 |
| UKVFTA | 2022 | 2022 | 3,6 | UKV!D15636 |
| UKVFTA | 2023 | 2023 | 3,1 | UKV!E15636 |
| UKVFTA | 2024 | 2024 | 2,7 | UKV!F15636 |
| UKVFTA | 2025 | 2025 | 2,2 | UKV!G15636 |
| UKVFTA | 2026 | 2026 | 1,8 | UKV!H15636 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 1,3 | UKV!I15636 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D15625 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E15625 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F15625 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G15625 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H15625 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I15625 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J15625 |
| RCEP A | 2022 | 2022 | 4,7 | RCEPT-A!D15619 |
| RCEP A | 2023 | 2023 | 4,3 | RCEPT-A!E15619 |
| RCEP A | 2024 | 2024 | 4 | RCEPT-A!F15619 |
| RCEP A | 2025 | 2025 | 3,7 | RCEPT-A!G15619 |
| RCEP A | 2026 | 2026 | 3,3 | RCEPT-A!H15619 |
| RCEP A | 2027 | 2027 | 3 | RCEPT-A!I15619 |
| RCEP B | 2022 | 2022 | 4,7 | B!D15619 |
| RCEP B | 2023 | 2023 | 4,3 | B!E15619 |
| RCEP B | 2024 | 2024 | 4 | B!F15619 |
| RCEP B | 2025 | 2025 | 3,7 | B!G15619 |
| RCEP B | 2026 | 2026 | 3,3 | B!H15619 |
| RCEP B | 2027 | 2027 | 3 | B!I15619 |
| RCEP C | 2022 | 2022 | 4,8 | C!D15619 |
| RCEP C | 2023 | 2023 | 4,5 | C!E15619 |
| RCEP C | 2024 | 2024 | 4,3 | C!F15619 |
| RCEP C | 2025 | 2025 | 4 | C!G15619 |
| RCEP C | 2026 | 2026 | 3,8 | C!H15619 |
| RCEP C | 2027 | 2027 | 3,5 | C!I15619 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 4,7 | D!D15618 |
| RCEP D | 2023 | 2023 | 4,4 | D!E15618 |
| RCEP D | 2024 | 2024 | 4,1 | D!F15618 |
| RCEP D | 2025 | 2025 | 3,8 | D!G15618 |
| RCEP D | 2026 | 2026 | 3,4 | D!H15618 |
| RCEP D | 2027 | 2027 | 3,1 | D!I15618 |
| RCEP E | 2022 | 2022 | 4,7 | E!D15622 |
| RCEP E | 2023 | 2023 | 4,3 | E!E15622 |
| RCEP E | 2024 | 2024 | 4 | E!F15622 |
| RCEP E | 2025 | 2025 | 3,7 | E!G15622 |
| RCEP E | 2026 | 2026 | 3,3 | E!H15622 |
| RCEP E | 2027 | 2027 | 3 | E!I15622 |
| RCEP F | 2022 | 2022 | 4,7 | F!D15619 |
| RCEP F | 2023 | 2023 | 4,3 | F!E15619 |
| RCEP F | 2024 | 2024 | 4 | F!F15619 |
| RCEP F | 2025 | 2025 | 3,7 | F!G15619 |
| RCEP F | 2026 | 2026 | 3,3 | F!H15619 |
| RCEP F | 2027 | 2027 | 3 | F!I15619 |
| VIFTA | 2024 | 2024 | 4.3 | VI!F14571 |
| VIFTA | 2025 | 2025 | 3.6 | VI!G14571 |
| VIFTA | 2026 | 2026 | 2.9 | VI!H14571 |
| VIFTA | 2027 | 2027 | 2.1 | VI!I14571 |

## 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 8701.92 has 2 lines; 8701.92.90 is distinguished from its siblings by: Other. | 8701.92.10 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 | 8701.92.90 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 8701.92.90. 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 8701.92.90 was checked against BT2026 (cell BT2026!N16302), 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.