Vietnam Tariff Intelligence

# HS 8704.10.35 detail

| | |
|---|---|
| **HS code** | 8704.10.35 |
| **Description** | Motor vehicles for the transport of goods / - Dumpers designed for off-highway use: / - - Other: / - - - g.v.w. exceeding 24 t but not exceeding 38 t |
| **Unit** | chiếc |
| **Generated** | 09/11/2026 05:10:46 |
| **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/87041035/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17052 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17052 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17052 |
| 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 |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-BN, KH, ID, MY, MM) | 0% (except BN, KH, ID, MY, MM) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| ATIGA | 0 | 0% | Consolidated BT2026 | 2026 | D | 126/2022/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 |
| CPTPP | 3; M: 3,8 | 3% · M: 3.8% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 3,6 | 3.6% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 3,6 | 3.6% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 5,5 | 5.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AANZFTA | 10 | 10% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| AJCEP | 10 | 10% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| VJEPA | 10 | 10% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| VKFTA | 10 | 10% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VIFTA | 10 | 10% | 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 |
| VCFTA | 14 | 14% | Consolidated BT2026 | 2026 | VC | 112/2022/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 (*) |
| AKFTA | * | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/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!E16362 |
| ATIGA | 2022 | 2022 | 0 | AT!E16291 |
| ATIGA | 2023 | 2023 | 0 | AT!F16291 |
| ATIGA | 2024 | 2024 | 0 | AT!G16291 |
| ATIGA | 2025 | 2025 | 0 | AT!H16291 |
| ATIGA | 2026 | 2026 | 0 | AT!I16291 |
| ATIGA | 2027 | 2027 | 0 | AT!J16291 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 10 | AJ!E16347 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 10 | AJ!F16347 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 10 | AJ!G16347 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 10 | AJ!H16347 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 10 | AJ!I16347 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 10 | AJ!J16347 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 10 | VJ!E16348 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 10 | VJ!F16348 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 10 | VJ!G16348 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 10 | VJ!H16348 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 10 | VJ!I16348 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 10 | VJ!J16348 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F16349 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 10 | AANZ!H16308 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16305 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16305 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16305 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16305 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16305 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16305 |
| VKFTA | 2022 | 2022 | 10 | VK!E16345 |
| VKFTA | 2023 | 2023 | 10 | VK!F16345 |
| VKFTA | 2024 | 2024 | 10 | VK!G16345 |
| VKFTA | 2025 | 2025 | 10 | VK!H16345 |
| VKFTA | 2026 | 2026 | 10 | VK!I16345 |
| VKFTA | 2027 | 2027 | 10 | VK!J16345 |
| VCFTA | 2022 | 2022 | 14 | VC!D16407 |
| VCFTA | 2023 | 2023 | 14 | VC!E16407 |
| VCFTA | 2024 | 2024 | 14 | VC!F16407 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 14 | VC!G16407 |
| VCFTA | 2026 | 2026 | 14 | VC!H16407 |
| VCFTA | 2027 | 2027 | 14 | VC!I16407 |
| VN-EAEU | 2022 | 2022 | 2,7 | EAV!D16381 |
| VN-EAEU | 2023 | 2023 | 1,8 | EAV!E16381 |
| VN-EAEU | 2024 | 2024 | 0,9 | EAV!F16381 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G16381 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H16381 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I16381 |
| AHKFTA | 2022 | 2022 | * | AKH!D16384 |
| AHKFTA | 2023 | 2023 | * | AKH!E16384 |
| AHKFTA | 2024 | 2024 | * | AKH!F16384 |
| AHKFTA | 2025 | 2025 | * | AKH!G16384 |
| AHKFTA | 2026 | 2026 | * | AKH!H16384 |
| AHKFTA | 2027 | 2027 | * | AKH!I16384 |
| EVFTA | 2022 | 2022 | 7,2 | EV-NK!D16402 |
| EVFTA | 2023 | 2023 | 6,3 | EV-NK!E16402 |
| EVFTA | 2024 | 2024 | 5,4 | EV-NK!F16402 |
| EVFTA | 2025 | 2025 | 4,5 | EV-NK!G16402 |
| EVFTA | 2026 | 2026 | 3,6 | EV-NK!H16402 |
| EVFTA | 2027 | 2027 | 2,7 | EV-NK!I16402 |
| UKVFTA | 2022 | 2022 | 7,2 | UKV!D16401 |
| UKVFTA | 2023 | 2023 | 6,3 | UKV!E16401 |
| UKVFTA | 2024 | 2024 | 5,4 | UKV!F16401 |
| UKVFTA | 2025 | 2025 | 4,5 | UKV!G16401 |
| UKVFTA | 2026 | 2026 | 3,6 | UKV!H16401 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 2,7 | UKV!I16401 |
| CPTPP | (I) | 2021 (DERIVED) | 6,9 | CPTPP!D16386 |
| CPTPP | (II) | 2022 (DERIVED) | 6,1 | CPTPP!E16386 |
| CPTPP | (III) | 2023 (DERIVED) | 5,3 | CPTPP!F16386 |
| CPTPP | (IV) | 2024 (DERIVED) | 4,6 | CPTPP!G16386 |
| CPTPP | (V) | 2025 (DERIVED) | 3,8 | CPTPP!H16386 |
| CPTPP | (VI) | 2026 (DERIVED) | 3 | CPTPP!I16386 |
| CPTPP | (VII) | 2027 (DERIVED) | 2,3 | CPTPP!J16386 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D16372 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E16372 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F16372 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G16372 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H16372 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I16372 |
| RCEP B | 2022 | 2022 | 9 | B!D16372 |
| RCEP B | 2023 | 2023 | 8 | B!E16372 |
| RCEP B | 2024 | 2024 | 7 | B!F16372 |
| RCEP B | 2025 | 2025 | 6 | B!G16372 |
| RCEP B | 2026 | 2026 | 5 | B!H16372 |
| RCEP B | 2027 | 2027 | 4 | B!I16372 |
| RCEP C | 2022 | 2022 | 9 | C!D16372 |
| RCEP C | 2023 | 2023 | 8 | C!E16372 |
| RCEP C | 2024 | 2024 | 7 | C!F16372 |
| RCEP C | 2025 | 2025 | 6 | C!G16372 |
| RCEP C | 2026 | 2026 | 5 | C!H16372 |
| RCEP C | 2027 | 2027 | 4 | C!I16372 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 9,1 | D!D16371 |
| RCEP D | 2023 | 2023 | 8,2 | D!E16371 |
| RCEP D | 2024 | 2024 | 7,3 | D!F16371 |
| RCEP D | 2025 | 2025 | 6,4 | D!G16371 |
| RCEP D | 2026 | 2026 | 5,5 | D!H16371 |
| RCEP D | 2027 | 2027 | 4,5 | D!I16371 |
| RCEP E | 2022 | 2022 | 9 | E!D16375 |
| RCEP E | 2023 | 2023 | 8 | E!E16375 |
| RCEP E | 2024 | 2024 | 7 | E!F16375 |
| RCEP E | 2025 | 2025 | 6 | E!G16375 |
| RCEP E | 2026 | 2026 | 5 | E!H16375 |
| RCEP E | 2027 | 2027 | 4 | E!I16375 |
| RCEP F | 2022 | 2022 | 9 | F!D16372 |
| RCEP F | 2023 | 2023 | 8 | F!E16372 |
| RCEP F | 2024 | 2024 | 7 | F!F16372 |
| RCEP F | 2025 | 2025 | 6 | F!G16372 |
| RCEP F | 2026 | 2026 | 5 | F!H16372 |
| RCEP F | 2027 | 2027 | 4 | F!I16372 |
| VIFTA | 2024 | 2024 | 10 | VI!F15321 |
| VIFTA | 2025 | 2025 | 10 | VI!G15321 |
| VIFTA | 2026 | 2026 | 10 | VI!H15321 |
| VIFTA | 2027 | 2027 | 10 | VI!I15321 |

## 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 |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "3; M: 3,8" has a general 3% and an "M:" 3.8% rate (commonly read as the Mexico schedule – verify). | | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP. | Not verified – check required |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "3; M: 3,8", the FTA schedule for period (VI) shows "3". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | Not verified – check required |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AANZFTA 10%, AJCEP 10%, VJEPA 10%, VKFTA 10%, VIFTA 10%, VCFTA 14%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving. | MFN 10% | | 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 8704.10 has 13 lines; 8704.10.35 is distinguished from its siblings by: g.v.w. exceeding 24 t but not exceeding 38 t. | 8704.10.13 g.v.w. not exceeding 5 t; 8704.10.14 g.v.w. exceeding 5 t but not exceeding 10 t; 8704.10.15 g.v.w. exceeding 10 t but not exceeding 20 t; 8704.10.16 g.v.w. exceeding 20 t but not exceeding 24 t; 8704.10.17 g.v.w. exceeding 24 t but not exceeding 45 t; 8704.10.18 g.v.w. exceeding 45 t | 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 | 8704.10.35 corresponds to Chapter 98 code 9821.30.15 (specific MFN: 7%). Applies only if Chapter 98 conditions are met. | - - - Khối lượng toàn bộ theo thiết kế trên 24 tấn nhưng không quá 45 tấn | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | Not verified – check required |
| HS-005 | BLUE | Chapter 98 equivalent exists | 8704.10.35 corresponds to Chapter 98 code 9836.10.90 (specific MFN: 10%). Applies only if Chapter 98 conditions are met. | - - - Khối lượng toàn bộ theo thiết kế trên 24 tấn nhưng không quá 45 tấn | 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 8704.10.35. 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 10% for 8704.10.35 was checked against BT2026 (cell BT2026!N17052), basis 26/2023/NĐ-CP. | | 26/2023/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.