Vietnam Tariff Intelligence

HS 8701.94.90 detail

HS code	8701.94.90
Description	Tractors (other than tractors of heading 87.09) / - Other, of an engine power: / - - Exceeding 75 kW but not exceeding 130 kW: / - - - Other
Unit	chiếc
Generated	10/11/2026 21:35:31
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/87019490/

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!K16308
Preferential (MFN)	5	5%	144/2024/NĐ-CP	2024-11-01	BT2026!N16308
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16308
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!E15615
ATIGA	2022	2022	0	AT!E15544
ATIGA	2023	2023	0	AT!F15544
ATIGA	2024	2024	0	AT!G15544
ATIGA	2025	2025	0	AT!H15544
ATIGA	2026	2026	0	AT!I15544
ATIGA	2027	2027	0	AT!J15544
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15600
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15600
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15600

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15600
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15600
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15600
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15601
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15601
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15601
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15601
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15601
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15601
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15602
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15551
AIFTA	30/12/2022	2022	4	AI!F15558
AIFTA	31/12/2022 - 30/12/2023	2023	3.5	AI!G15558
AIFTA	31/12/2023 - 30/12/2024	2024	3.5	AI!H15558
AIFTA	31/12/2024 - 31/12/2025	2025	3.5	AI!I15558
AIFTA	01/01/2026 - 31/12/2026	2026	3.5	AI!J15558
AIFTA	01/01/2027 - 31/12/2027	2027	3.5	AI!K15558
VKFTA	2022	2022	0	VK!E15598
VKFTA	2023	2023	0	VK!F15598
VKFTA	2024	2024	0	VK!G15598
VKFTA	2025	2025	0	VK!H15598
VKFTA	2026	2026	0	VK!I15598
VKFTA	2027	2027	0	VK!J15598
VCFTA	2022	2022	0	VC!D15660
VCFTA	2023	2023	0	VC!E15660
VCFTA	2024	2024	0	VC!F15660

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15660
VCFTA	2026	2026	0	VC!H15660
VCFTA	2027	2027	0	VC!I15660
VN-EAEU	2022	2022	1,4	EAV!D15634
VN-EAEU	2023	2023	0,9	EAV!E15634
VN-EAEU	2024	2024	0,5	EAV!F15634
VN-EAEU	2025	2025	0	EAV!G15634
VN-EAEU	2026	2026	0	EAV!H15634
VN-EAEU	2027	2027	0	EAV!I15634
AHKFTA	2022	2022	0	AKH!D15637
AHKFTA	2023	2023	0	AKH!E15637
AHKFTA	2024	2024	0	AKH!F15637
AHKFTA	2025	2025	0	AKH!G15637
AHKFTA	2026	2026	0	AKH!H15637
AHKFTA	2027	2027	0	AKH!I15637
EVFTA	2022	2022	3,6	EV-NK!D15643
EVFTA	2023	2023	3,1	EV-NK!E15643
EVFTA	2024	2024	2,7	EV-NK!F15643
EVFTA	2025	2025	2,2	EV-NK!G15643
EVFTA	2026	2026	1,8	EV-NK!H15643
EVFTA	2027	2027	1,3	EV-NK!I15643
UKVFTA	2022	2022	3,6	UKV!D15642
UKVFTA	2023	2023	3,1	UKV!E15642
UKVFTA	2024	2024	2,7	UKV!F15642
UKVFTA	2025	2025	2,2	UKV!G15642
UKVFTA	2026	2026	1,8	UKV!H15642

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I15642
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15631
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15631
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15631
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15631
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15631
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15631
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15631
RCEP A	2022	2022	4,7	RCEPT-A!D15625
RCEP A	2023	2023	4,3	RCEPT-A!E15625
RCEP A	2024	2024	4	RCEPT-A!F15625
RCEP A	2025	2025	3,7	RCEPT-A!G15625
RCEP A	2026	2026	3,3	RCEPT-A!H15625
RCEP A	2027	2027	3	RCEPT-A!I15625
RCEP B	2022	2022	4,7	B!D15625
RCEP B	2023	2023	4,3	B!E15625
RCEP B	2024	2024	4	B!F15625
RCEP B	2025	2025	3,7	B!G15625
RCEP B	2026	2026	3,3	B!H15625
RCEP B	2027	2027	3	B!I15625
RCEP C	2022	2022	4,8	C!D15625
RCEP C	2023	2023	4,5	C!E15625
RCEP C	2024	2024	4,3	C!F15625
RCEP C	2025	2025	4	C!G15625
RCEP C	2026	2026	3,8	C!H15625
RCEP C	2027	2027	3,5	C!I15625

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,7	D!D15624
RCEP D	2023	2023	4,4	D!E15624
RCEP D	2024	2024	4,1	D!F15624
RCEP D	2025	2025	3,8	D!G15624
RCEP D	2026	2026	3,4	D!H15624
RCEP D	2027	2027	3,1	D!I15624
RCEP E	2022	2022	4,7	E!D15628
RCEP E	2023	2023	4,3	E!E15628
RCEP E	2024	2024	4	E!F15628
RCEP E	2025	2025	3,7	E!G15628
RCEP E	2026	2026	3,3	E!H15628
RCEP E	2027	2027	3	E!I15628
RCEP F	2022	2022	4,7	F!D15625
RCEP F	2023	2023	4,3	F!E15625
RCEP F	2024	2024	4	F!F15625
RCEP F	2025	2025	3,7	F!G15625
RCEP F	2026	2026	3,3	F!H15625
RCEP F	2027	2027	3	F!I15625
VIFTA	2024	2024	4.3	VI!F14577
VIFTA	2025	2025	3.6	VI!G14577
VIFTA	2026	2026	2.9	VI!H14577
VIFTA	2027	2027	2.1	VI!I14577

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 8701.94 has 2 lines; 8701.94.90 is distinguished from its siblings by: Other.	8701.94.10 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	8701.94.90 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 8701.94.90. 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 8701.94.90 was checked against BT2026 (cell BT2026!N16308), 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.