Vietnam Tariff Intelligence

# Detalle del SA 8407.34.71

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|---|---|
| **Código SA** | 8407.34.71 |
| **Descripción** | Spark-ignition reciprocating or rotary internal combustion piston engines / - Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: / - - Of a cylinder capacity exceeding 1,000 cc: / - - - Fully assembled: / - - - - Other: / - - - - - Of a cylinder capacity not exceeding 2,000 cc |
| **Unidad** | chiếc |
| **Generado** | 07/11/2026 19:01:27 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/84073471/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K12898 |
| Preferencial (NMF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N12898 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12898 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AJCEP | 3 | 3% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| VIFTA | 14 | 14% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA | 20 | 20% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| CPTPP | 0/0 | 0 / 0 (varios tipos) | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Requiere interpretación |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |
| ACFTA | 50 | 50% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | No elegible (*) |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |
| AKFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | No elegible (*) |
| VN-EAEU | * | * no elegible | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AC!E12175 |
| ATIGA | 2022 | 2022 | 0 | AT!E12118 |
| ATIGA | 2023 | 2023 | 0 | AT!F12118 |
| ATIGA | 2024 | 2024 | 0 | AT!G12118 |
| ATIGA | 2025 | 2025 | 0 | AT!H12118 |
| ATIGA | 2026 | 2026 | 0 | AT!I12118 |
| ATIGA | 2027 | 2027 | 0 | AT!J12118 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E12170 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 3 | AJ!F12170 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 3 | AJ!G12170 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 3 | AJ!H12170 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 3 | AJ!I12170 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 3 | AJ!J12170 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E12171 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F12171 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G12171 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H12171 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I12171 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J12171 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F12174 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H12124 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F12130 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G12130 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H12130 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I12130 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J12130 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K12130 |
| VKFTA | 2022 | 2022 | 20 | VK!E12163 |
| VKFTA | 2023 | 2023 | 20 | VK!F12163 |
| VKFTA | 2024 | 2024 | 20 | VK!G12163 |
| VKFTA | 2025 | 2025 | 20 | VK!H12163 |
| VKFTA | 2026 | 2026 | 20 | VK!I12163 |
| VKFTA | 2027 | 2027 | 20 | VK!J12163 |
| VCFTA | 2022 | 2022 | 3 | VC!D12208 |
| VCFTA | 2023 | 2023 | 3 | VC!E12208 |
| VCFTA | 2024 | 2024 | 0 | VC!F12208 |
| VCFTA | 2025 | 2025 | 0 | VC!G12208 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H12208 |
| VCFTA | 2027 | 2027 | 0 | VC!I12208 |
| VN-EAEU | 2022 | 2022 | * | EAV!D12193 |
| VN-EAEU | 2023 | 2023 | * | EAV!E12193 |
| VN-EAEU | 2024 | 2024 | * | EAV!F12193 |
| VN-EAEU | 2025 | 2025 | * | EAV!G12193 |
| VN-EAEU | 2026 | 2026 | * | EAV!H12193 |
| VN-EAEU | 2027 | 2027 | * | EAV!I12193 |
| AHKFTA | 2022 | 2022 | * | AKH!D12193 |
| AHKFTA | 2023 | 2023 | * | AKH!E12193 |
| AHKFTA | 2024 | 2024 | * | AKH!F12193 |
| AHKFTA | 2025 | 2025 | * | AKH!G12193 |
| AHKFTA | 2026 | 2026 | * | AKH!H12193 |
| AHKFTA | 2027 | 2027 | * | AKH!I12193 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D12210 |
| EVFTA | 2023 | 2023 | 10 | EV-NK!E12210 |
| EVFTA | 2024 | 2024 | 7,5 | EV-NK!F12210 |
| EVFTA | 2025 | 2025 | 5 | EV-NK!G12210 |
| EVFTA | 2026 | 2026 | 2,5 | EV-NK!H12210 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I12210 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D12209 |
| UKVFTA | 2023 | 2023 | 10 | UKV!E12209 |
| UKVFTA | 2024 | 2024 | 7,5 | UKV!F12209 |
| UKVFTA | 2025 | 2025 | 5 | UKV!G12209 |
| UKVFTA | 2026 | 2026 | 2,5 | UKV!H12209 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I12209 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | | CPTPP!12156 |
| CPTPP | (II) | 2022 (DERIVED) | | CPTPP!12156 |
| CPTPP | (III) | 2023 (DERIVED) | | CPTPP!12156 |
| CPTPP | (IV) | 2024 (DERIVED) | | CPTPP!12156 |
| CPTPP | (V) | 2025 (DERIVED) | | CPTPP!12156 |
| CPTPP | (VI) | 2026 (DERIVED) | | CPTPP!12156 |
| CPTPP | (VII) | 2027 (DERIVED) | | CPTPP!12156 |
| RCEP A | 2022 | 2022 | 20 | RCEPT-A!D12193 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E12193 |
| RCEP A | 2024 | 2024 | 20 | RCEPT-A!F12193 |
| RCEP A | 2025 | 2025 | 20 | RCEPT-A!G12193 |
| RCEP A | 2026 | 2026 | 20 | RCEPT-A!H12193 |
| RCEP A | 2027 | 2027 | 20 | RCEPT-A!I12193 |
| RCEP B | 2022 | 2022 | 20 | B!D12193 |
| RCEP B | 2023 | 2023 | 20 | B!E12193 |
| RCEP B | 2024 | 2024 | 20 | B!F12193 |
| RCEP B | 2025 | 2025 | 20 | B!G12193 |
| RCEP B | 2026 | 2026 | 20 | B!H12193 |
| RCEP B | 2027 | 2027 | 20 | B!I12193 |
| RCEP C | 2022 | 2022 | 20 | C!D12193 |
| RCEP C | 2023 | 2023 | 20 | C!E12193 |
| RCEP C | 2024 | 2024 | 20 | C!F12193 |
| RCEP C | 2025 | 2025 | 20 | C!G12193 |
| RCEP C | 2026 | 2026 | 20 | C!H12193 |
| RCEP C | 2027 | 2027 | 20 | C!I12193 |
| RCEP D | 2022 | 2022 | 20 | D!D12192 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 20 | D!E12192 |
| RCEP D | 2024 | 2024 | 20 | D!F12192 |
| RCEP D | 2025 | 2025 | 20 | D!G12192 |
| RCEP D | 2026 | 2026 | 20 | D!H12192 |
| RCEP D | 2027 | 2027 | 20 | D!I12192 |
| RCEP E | 2022 | 2022 | 20 | E!D12196 |
| RCEP E | 2023 | 2023 | 20 | E!E12196 |
| RCEP E | 2024 | 2024 | 20 | E!F12196 |
| RCEP E | 2025 | 2025 | 20 | E!G12196 |
| RCEP E | 2026 | 2026 | 20 | E!H12196 |
| RCEP E | 2027 | 2027 | 20 | E!I12196 |
| RCEP F | 2022 | 2022 | 20 | F!D12193 |
| RCEP F | 2023 | 2023 | 20 | F!E12193 |
| RCEP F | 2024 | 2024 | 20 | F!F12193 |
| RCEP F | 2025 | 2025 | 20 | F!G12193 |
| RCEP F | 2026 | 2026 | 20 | F!H12193 |
| RCEP F | 2027 | 2027 | 20 | F!I12193 |
| VIFTA | 2024 | 2024 | 18 | VI!F11274 |
| VIFTA | 2025 | 2025 | 16 | VI!G11274 |
| VIFTA | 2026 | 2026 | 14 | VI!H11274 |
| VIFTA | 2027 | 2027 | 12 | VI!I11274 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Anexo A) 20%, RCEP (Anexo B) 20%, RCEP (Anexo C) 20%, RCEP (Anexo D) 20%, RCEP (Anexo E) 20%, RCEP (Anexo F) 20%, VKFTA 20%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8407.34 has 12 lines; 8407.34.71 is distinguished from its siblings by: Of a cylinder capacity not exceeding 2,000 cc. | 8407.34.40 For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc; 8407.34.50 For other vehicles of heading 87.01; 8407.34.60 For vehicles of heading 87.11; 8407.34.72 Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc; 8407.34.73 Of a cylinder capacity exceeding 3,000 cc; 8407.34.91 For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-005 | BLUE | Chapter 98 equivalent exists | 8407.34.71 corresponds to Chapter 98 code 9849.20.15 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - - - - - Dung tích xi lanh không quá 2.000 cc | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8407.34.71. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 20% for 8407.34.71 was checked against BT2026 (cell BT2026!N12898), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
|---|
| Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.