Vietnam Tariff Intelligence

Detalle del SA 8483.40.40

Código SA	8483.40.40
Descripción	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) / - Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters: / - - For engines of vehicles of Chapter 87
Unidad	chiếc
Generado	09/11/2026 21:17:55
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/84834040/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14634
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N14634
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14634
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
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/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
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	1	1%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	6,7	6,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	6,7	6,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
RCEP (Anexo E)	6,7	6,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	6,7	6,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	6,9	6,9%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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 (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E13988
ATIGA	2022	2022	0	AT!E13929
ATIGA	2023	2023	0	AT!F13929
ATIGA	2024	2024	0	AT!G13929
ATIGA	2025	2025	0	AT!H13929
ATIGA	2026	2026	0	AT!I13929
ATIGA	2027	2027	0	AT!J13929
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13983

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13983
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13983
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13983
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13983
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13983
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13984
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13984
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13984
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13984
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13984
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13984
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13987
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13935
AIFTA	30/12/2022	2022	*	AI!F13943
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G13943
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H13943
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I13943
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J13943
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K13943
VKFTA	2022	2022	0	VK!E13974
VKFTA	2023	2023	0	VK!F13974
VKFTA	2024	2024	0	VK!G13974
VKFTA	2025	2025	0	VK!H13974
VKFTA	2026	2026	0	VK!I13974
VKFTA	2027	2027	0	VK!J13974
VCFTA	2022	2022	1	VC!D14029

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2023	2023	1	VC!E14029
VCFTA	2024	2024	1	VC!F14029
VCFTA	2025	2025	1	VC!G14029
VCFTA	2026	2026	1	VC!H14029
VCFTA	2027	2027	0	VC!I14029
VN-EAEU	2022	2022	0	EAV!D14006
VN-EAEU	2023	2023	0	EAV!E14006
VN-EAEU	2024	2024	0	EAV!F14006
VN-EAEU	2025	2025	0	EAV!G14006
VN-EAEU	2026	2026	0	EAV!H14006
VN-EAEU	2027	2027	0	EAV!I14006
AHKFTA	2022	2022	*	AKH!D14006
AHKFTA	2023	2023	*	AKH!E14006
AHKFTA	2024	2024	*	AKH!F14006
AHKFTA	2025	2025	*	AKH!G14006
AHKFTA	2026	2026	*	AKH!H14006
AHKFTA	2027	2027	*	AKH!I14006
EVFTA	2022	2022	5	EV-NK!D14021
EVFTA	2023	2023	3,3	EV-NK!E14021
EVFTA	2024	2024	1,6	EV-NK!F14021
EVFTA	2025	2025	0	EV-NK!G14021
EVFTA	2026	2026	0	EV-NK!H14021
EVFTA	2027	2027	0	EV-NK!I14021
UKVFTA	2022	2022	5	UKV!D14020
UKVFTA	2023	2023	3,3	UKV!E14020
UKVFTA	2024	2024	1,6	UKV!F14020

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2025	2025	0	UKV!G14020
UKVFTA	2026	2026	0	UKV!H14020
UKVFTA	2027	2027	0	UKV!I14020
CPTPP	(I)	2021 (DERIVED)		CPTPP!14011
CPTPP	(II)	2022 (DERIVED)		CPTPP!14011
CPTPP	(III)	2023 (DERIVED)		CPTPP!14011
CPTPP	(IV)	2024 (DERIVED)		CPTPP!14011
CPTPP	(V)	2025 (DERIVED)		CPTPP!14011
CPTPP	(VI)	2026 (DERIVED)		CPTPP!14011
CPTPP	(VII)	2027 (DERIVED)		CPTPP!14011
RCEP A	2022	2022	9,3	RCEPT-A!D14008
RCEP A	2023	2023	8,7	RCEPT-A!E14008
RCEP A	2024	2024	8	RCEPT-A!F14008
RCEP A	2025	2025	7,3	RCEPT-A!G14008
RCEP A	2026	2026	6,7	RCEPT-A!H14008
RCEP A	2027	2027	6	RCEPT-A!I14008
RCEP B	2022	2022	9,3	B!D14008
RCEP B	2023	2023	8,7	B!E14008
RCEP B	2024	2024	8	B!F14008
RCEP B	2025	2025	7,3	B!G14008
RCEP B	2026	2026	6,7	B!H14008
RCEP B	2027	2027	6	B!I14008
RCEP C	2022	2022	10	C!D14008
RCEP C	2023	2023	10	C!E14008
RCEP C	2024	2024	10	C!F14008
RCEP C	2025	2025	10	C!G14008

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2026	2026	10	C!H14008
RCEP C	2027	2027	10	C!I14008
RCEP D	2022	2022	9,4	D!D14007
RCEP D	2023	2023	8,8	D!E14007
RCEP D	2024	2024	8,1	D!F14007
RCEP D	2025	2025	7,5	D!G14007
RCEP D	2026	2026	6,9	D!H14007
RCEP D	2027	2027	6,3	D!I14007
RCEP E	2022	2022	9,3	E!D14011
RCEP E	2023	2023	8,7	E!E14011
RCEP E	2024	2024	8	E!F14011
RCEP E	2025	2025	7,3	E!G14011
RCEP E	2026	2026	6,7	E!H14011
RCEP E	2027	2027	6	E!I14011
RCEP F	2022	2022	9,3	F!D14008
RCEP F	2023	2023	8,7	F!E14008
RCEP F	2024	2024	8	F!F14008
RCEP F	2025	2025	7,3	F!G14008
RCEP F	2026	2026	6,7	F!H14008
RCEP F	2027	2027	6	F!I14008
VIFTA	2024	2024	0	VI!F13013
VIFTA	2025	2025	0	VI!G13013
VIFTA	2026	2026	0	VI!H13013
VIFTA	2027	2027	0	VI!I13013

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Anexo C) 10%: 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.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8483.40 has 4 lines; 8483.40.40 is distinguished from its siblings by: For engines of vehicles of Chapter 87.	8483.40.20 For marine vessels; 8483.40.30 For machinery of heading 84.29 or 84.30; 8483.40.90 Other	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	8483.40.40 corresponds to Chapter 98 code 9845.50.00 (specific MFN: 15%). Applies only if Chapter 98 conditions are met.	- Bạc phụ tùng dùng cho bộ bánh răng và cụm bánh răng khớp, trừ bánh xe có răng, đĩa xích và các bộ phận truyền chuyển động ở dạng riêng biệt; vít bi hoặc vít đũa; hộp số và các cơ cấu điều tốc khác, kể cả bộ biến đổi mô men xoắn	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	No verificado – requiere comprobación
HS-005	BLUE	Chapter 98 equivalent exists	8483.40.40 corresponds to Chapter 98 code 9849.28.40 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Dùng cho xe thuộc Chương 87	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	No verificado – requiere comprobación

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8483.40.40. 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 10% for 8483.40.40 was checked against BT2026 (cell BT2026!N14634), 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

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.