Vietnam Tariff Intelligence

# Détail du SH 8407.34.73

| | |
|---|---|
| **Code SH** | 8407.34.73 |
| **Description** | 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 exceeding 3,000 cc |
| **Unité** | chiếc |
| **Généré le** | 12/11/2026 01:09:30 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://mail.vietnamtariff.com/hs-code/84073473/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K12900 |
| Préférentiel (NPF) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N12900 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12900 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 2,5 | 2,5% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 2,5 | 2,5% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AJCEP | 3 | 3% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| VJEPA | 3 | 3% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| CPTPP | 0/0 | 0 / 0 (plusieurs taux) | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Interprétation requise |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |
| RCEP (Annexe A) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Annexe F) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA | 20 | 20% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| ACFTA | 50 | 50% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| VIFTA | 14 | 14% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | * | * non éligible | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Non éligible (*) |
| AIFTA | * | * non éligible | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Non éligible (*) |
| AKFTA | * | * non éligible | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Non éligible (*) |
| VN-EAEU | * | * non éligible | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Non éligible (*) |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AC!E12177 |
| ATIGA | 2022 | 2022 | 0 | AT!E12120 |
| ATIGA | 2023 | 2023 | 0 | AT!F12120 |
| ATIGA | 2024 | 2024 | 0 | AT!G12120 |
| ATIGA | 2025 | 2025 | 0 | AT!H12120 |
| ATIGA | 2026 | 2026 | 0 | AT!I12120 |
| ATIGA | 2027 | 2027 | 0 | AT!J12120 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E12172 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 3 | AJ!F12172 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 3 | AJ!G12172 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 3 | AJ!H12172 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 3 | AJ!I12172 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 3 | AJ!J12172 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 3 | VJ!E12173 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 3 | VJ!F12173 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 3 | VJ!G12173 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 3 | VJ!H12173 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 3 | VJ!I12173 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 3 | VJ!J12173 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F12176 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H12126 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F12132 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G12132 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H12132 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I12132 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J12132 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K12132 |
| VKFTA | 2022 | 2022 | 20 | VK!E12165 |
| VKFTA | 2023 | 2023 | 20 | VK!F12165 |
| VKFTA | 2024 | 2024 | 20 | VK!G12165 |
| VKFTA | 2025 | 2025 | 20 | VK!H12165 |
| VKFTA | 2026 | 2026 | 20 | VK!I12165 |
| VKFTA | 2027 | 2027 | 20 | VK!J12165 |
| VCFTA | 2022 | 2022 | 3 | VC!D12210 |
| VCFTA | 2023 | 2023 | 3 | VC!E12210 |
| VCFTA | 2024 | 2024 | 0 | VC!F12210 |
| VCFTA | 2025 | 2025 | 0 | VC!G12210 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H12210 |
| VCFTA | 2027 | 2027 | 0 | VC!I12210 |
| VN-EAEU | 2022 | 2022 | * | EAV!D12195 |
| VN-EAEU | 2023 | 2023 | * | EAV!E12195 |
| VN-EAEU | 2024 | 2024 | * | EAV!F12195 |
| VN-EAEU | 2025 | 2025 | * | EAV!G12195 |
| VN-EAEU | 2026 | 2026 | * | EAV!H12195 |
| VN-EAEU | 2027 | 2027 | * | EAV!I12195 |
| AHKFTA | 2022 | 2022 | * | AKH!D12195 |
| AHKFTA | 2023 | 2023 | * | AKH!E12195 |
| AHKFTA | 2024 | 2024 | * | AKH!F12195 |
| AHKFTA | 2025 | 2025 | * | AKH!G12195 |
| AHKFTA | 2026 | 2026 | * | AKH!H12195 |
| AHKFTA | 2027 | 2027 | * | AKH!I12195 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D12212 |
| EVFTA | 2023 | 2023 | 10 | EV-NK!E12212 |
| EVFTA | 2024 | 2024 | 7,5 | EV-NK!F12212 |
| EVFTA | 2025 | 2025 | 5 | EV-NK!G12212 |
| EVFTA | 2026 | 2026 | 2,5 | EV-NK!H12212 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I12212 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D12211 |
| UKVFTA | 2023 | 2023 | 10 | UKV!E12211 |
| UKVFTA | 2024 | 2024 | 7,5 | UKV!F12211 |
| UKVFTA | 2025 | 2025 | 5 | UKV!G12211 |
| UKVFTA | 2026 | 2026 | 2,5 | UKV!H12211 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I12211 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | | CPTPP!12162 |
| CPTPP | (II) | 2022 (DERIVED) | | CPTPP!12162 |
| CPTPP | (III) | 2023 (DERIVED) | | CPTPP!12162 |
| CPTPP | (IV) | 2024 (DERIVED) | | CPTPP!12162 |
| CPTPP | (V) | 2025 (DERIVED) | | CPTPP!12162 |
| CPTPP | (VI) | 2026 (DERIVED) | | CPTPP!12162 |
| CPTPP | (VII) | 2027 (DERIVED) | | CPTPP!12162 |
| RCEP A | 2022 | 2022 | 20 | RCEPT-A!D12195 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E12195 |
| RCEP A | 2024 | 2024 | 20 | RCEPT-A!F12195 |
| RCEP A | 2025 | 2025 | 20 | RCEPT-A!G12195 |
| RCEP A | 2026 | 2026 | 20 | RCEPT-A!H12195 |
| RCEP A | 2027 | 2027 | 20 | RCEPT-A!I12195 |
| RCEP B | 2022 | 2022 | 20 | B!D12195 |
| RCEP B | 2023 | 2023 | 20 | B!E12195 |
| RCEP B | 2024 | 2024 | 20 | B!F12195 |
| RCEP B | 2025 | 2025 | 20 | B!G12195 |
| RCEP B | 2026 | 2026 | 20 | B!H12195 |
| RCEP B | 2027 | 2027 | 20 | B!I12195 |
| RCEP C | 2022 | 2022 | 20 | C!D12195 |
| RCEP C | 2023 | 2023 | 20 | C!E12195 |
| RCEP C | 2024 | 2024 | 20 | C!F12195 |
| RCEP C | 2025 | 2025 | 20 | C!G12195 |
| RCEP C | 2026 | 2026 | 20 | C!H12195 |
| RCEP C | 2027 | 2027 | 20 | C!I12195 |
| RCEP D | 2022 | 2022 | 20 | D!D12194 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 20 | D!E12194 |
| RCEP D | 2024 | 2024 | 20 | D!F12194 |
| RCEP D | 2025 | 2025 | 20 | D!G12194 |
| RCEP D | 2026 | 2026 | 20 | D!H12194 |
| RCEP D | 2027 | 2027 | 20 | D!I12194 |
| RCEP E | 2022 | 2022 | 20 | E!D12198 |
| RCEP E | 2023 | 2023 | 20 | E!E12198 |
| RCEP E | 2024 | 2024 | 20 | E!F12198 |
| RCEP E | 2025 | 2025 | 20 | E!G12198 |
| RCEP E | 2026 | 2026 | 20 | E!H12198 |
| RCEP E | 2027 | 2027 | 20 | E!I12198 |
| RCEP F | 2022 | 2022 | 20 | F!D12195 |
| RCEP F | 2023 | 2023 | 20 | F!E12195 |
| RCEP F | 2024 | 2024 | 20 | F!F12195 |
| RCEP F | 2025 | 2025 | 20 | F!G12195 |
| RCEP F | 2026 | 2026 | 20 | F!H12195 |
| RCEP F | 2027 | 2027 | 20 | F!I12195 |
| VIFTA | 2024 | 2024 | 18 | VI!F11276 |
| VIFTA | 2025 | 2025 | 16 | VI!G11276 |
| VIFTA | 2026 | 2026 | 14 | VI!H11276 |
| VIFTA | 2027 | 2027 | 12 | VI!I11276 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Texte cité dans la source ; validité non vérifiée |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annexe A) 20%, RCEP (Annexe B) 20%, RCEP (Annexe C) 20%, RCEP (Annexe D) 20%, RCEP (Annexe E) 20%, RCEP (Annexe F) 20%, VKFTA 20%, ACFTA 50%, VIFTA 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. | Non vérifié – contrôle nécessaire |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8407.34 has 12 lines; 8407.34.73 is distinguished from its siblings by: Of a cylinder capacity exceeding 3,000 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; 8407.34.71 Of a cylinder capacity not exceeding 2,000 cc; 8407.34.72 Of a cylinder capacity exceeding 2,000 cc but not 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. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-005 | BLUE | Chapter 98 equivalent exists | 8407.34.73 corresponds to Chapter 98 code 9849.20.17 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - - - - - Dung tích xi lanh trên 3.000 cc | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8407.34.73. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 10% for 8407.34.73 was checked against BT2026 (cell BT2026!N12900), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

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

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.