Vietnam Tariff Intelligence

HS 8407.34.40 detail

HS code	8407.34.40
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: / - - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc
Unit	chiếc
Generated	10/11/2026 15:51:56
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/84073440/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12894
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12894
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12894
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
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
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AJCEP	17	17%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VJEPA	19	19%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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 (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		50	AC!E12171
ATIGA	2022	2022	0	AT!E12114
ATIGA	2023	2023	0	AT!F12114
ATIGA	2024	2024	0	AT!G12114
ATIGA	2025	2025	0	AT!H12114
ATIGA	2026	2026	0	AT!I12114
ATIGA	2027	2027	0	AT!J12114
AJCEP	30/12/2022 - 31/3/2023	2022	17	AJ!E12166
AJCEP	01/4/2023 - 31/3/2024	2023	17	AJ!F12166
AJCEP	01/4/2024 - 31/3/2025	2024	17	AJ!G12166
AJCEP	01/4/2025 - 31/3/2026	2025	17	AJ!H12166

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	17	AJ!I12166
AJCEP	01/4/2027 - 31/3/2028	2027	17	AJ!J12166
VJEPA	30/12/2022 - 31/3/2023	2022	19	VJ!E12167
VJEPA	01/4/2023 - 31/3/2024	2023	19	VJ!F12167
VJEPA	01/4/2024 - 31/3/2025	2024	19	VJ!G12167
VJEPA	01/4/2025 - 31/3/2026	2025	19	VJ!H12167
VJEPA	01/4/2026 - 31/3/2027	2026	19	VJ!I12167
VJEPA	01/4/2027 - 31/3/2028	2027	19	VJ!J12167
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F12170
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12120
AIFTA	30/12/2022	2022	*	AI!F12126
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12126
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12126
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12126
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12126
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12126
VKFTA	2022	2022	5	VK!E12159
VKFTA	2023	2023	5	VK!F12159
VKFTA	2024	2024	5	VK!G12159
VKFTA	2025	2025	5	VK!H12159
VKFTA	2026	2026	5	VK!I12159
VKFTA	2027	2027	5	VK!J12159
VCFTA	2022	2022	5	VC!D12204
VCFTA	2023	2023	3	VC!E12204
VCFTA	2024	2024	0	VC!F12204
VCFTA	2025	2025	0	VC!G12204

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12204
VCFTA	2027	2027	0	VC!I12204
VN-EAEU	2022	2022	*	EAV!D12189
VN-EAEU	2023	2023	*	EAV!E12189
VN-EAEU	2024	2024	*	EAV!F12189
VN-EAEU	2025	2025	*	EAV!G12189
VN-EAEU	2026	2026	*	EAV!H12189
VN-EAEU	2027	2027	*	EAV!I12189
AHKFTA	2022	2022	*	AKH!D12189
AHKFTA	2023	2023	*	AKH!E12189
AHKFTA	2024	2024	*	AKH!F12189
AHKFTA	2025	2025	*	AKH!G12189
AHKFTA	2026	2026	*	AKH!H12189
AHKFTA	2027	2027	*	AKH!I12189
EVFTA	2022	2022	15,6	EV-NK!D12206
EVFTA	2023	2023	12,5	EV-NK!E12206
EVFTA	2024	2024	9,3	EV-NK!F12206
EVFTA	2025	2025	6,2	EV-NK!G12206
EVFTA	2026	2026	3,1	EV-NK!H12206
EVFTA	2027	2027	0	EV-NK!I12206
UKVFTA	2022	2022	15,6	UKV!D12205
UKVFTA	2023	2023	12,5	UKV!E12205
UKVFTA	2024	2024	9,3	UKV!F12205
UKVFTA	2025	2025	6,2	UKV!G12205
UKVFTA	2026	2026	3,1	UKV!H12205
UKVFTA	2027	2027	0	UKV!I12205

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	13,5	CPTPP!D12152
CPTPP	(II)	2022 (DERIVED)	10,1	CPTPP!E12152
CPTPP	(III)	2023 (DERIVED)	6,7	CPTPP!F12152
CPTPP	(IV)	2024 (DERIVED)	3,3	CPTPP!G12152
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12152
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12152
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12152
RCEP A	2022	2022	25	RCEPT-A!D12189
RCEP A	2023	2023	25	RCEPT-A!E12189
RCEP A	2024	2024	25	RCEPT-A!F12189
RCEP A	2025	2025	25	RCEPT-A!G12189
RCEP A	2026	2026	25	RCEPT-A!H12189
RCEP A	2027	2027	25	RCEPT-A!I12189
RCEP B	2022	2022	25	B!D12189
RCEP B	2023	2023	25	B!E12189
RCEP B	2024	2024	25	B!F12189
RCEP B	2025	2025	25	B!G12189
RCEP B	2026	2026	25	B!H12189
RCEP B	2027	2027	25	B!I12189
RCEP C	2022	2022	25	C!D12189
RCEP C	2023	2023	25	C!E12189
RCEP C	2024	2024	25	C!F12189
RCEP C	2025	2025	25	C!G12189
RCEP C	2026	2026	25	C!H12189
RCEP C	2027	2027	25	C!I12189
RCEP D	2022	2022	25	D!D12188

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	25	D!E12188
RCEP D	2024	2024	25	D!F12188
RCEP D	2025	2025	25	D!G12188
RCEP D	2026	2026	25	D!H12188
RCEP D	2027	2027	25	D!I12188
RCEP E	2022	2022	25	E!D12192
RCEP E	2023	2023	25	E!E12192
RCEP E	2024	2024	25	E!F12192
RCEP E	2025	2025	25	E!G12192
RCEP E	2026	2026	25	E!H12192
RCEP E	2027	2027	25	E!I12192
RCEP F	2022	2022	25	F!D12189
RCEP F	2023	2023	25	F!E12189
RCEP F	2024	2024	25	F!F12189
RCEP F	2025	2025	25	F!G12189
RCEP F	2026	2026	25	F!H12189
RCEP F	2027	2027	25	F!I12189
VIFTA	2024	2024	21,4	VI!F11270
VIFTA	2025	2025	17.9	VI!G11270
VIFTA	2026	2026	14.3	VI!H11270
VIFTA	2027	2027	10.7	VI!I11270

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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 8407.34 has 12 lines; 8407.34.40 is distinguished from its siblings by: 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; 8407.34.73 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.	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

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8407.34.40. 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 25% for 8407.34.40 was checked against BT2026 (cell BT2026!N12894), 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
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.