Vietnam Tariff Intelligence

HS 8407.90.10 detail

HS code	8407.90.10
Description	Spark-ignition reciprocating or rotary internal combustion piston engines / - Other engines: / - - Of a power not exceeding 18.65 kW
Unit	chiếc
Generated	10/11/2026 20:39:10
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/84079010/

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!K12910
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12910
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12910
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
AKFTA	0(-KH, LA)	0% (except KH, LA)	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
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	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
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	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
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	22	22%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/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
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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)		0	AC!E12187
ATIGA	2022	2022	0	AT!E12130
ATIGA	2023	2023	0	AT!F12130
ATIGA	2024	2024	0	AT!G12130
ATIGA	2025	2025	0	AT!H12130
ATIGA	2026	2026	0	AT!I12130
ATIGA	2027	2027	0	AT!J12130
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E12182
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F12182
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G12182

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H12182
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I12182
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J12182
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E12183
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F12183
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G12183
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H12183
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I12183
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J12183
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12186
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12136
AIFTA	30/12/2022	2022	*	AI!F12142
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12142
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12142
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12142
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12142
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12142
VKFTA	2022	2022	0	VK!E12175
VKFTA	2023	2023	0	VK!F12175
VKFTA	2024	2024	0	VK!G12175
VKFTA	2025	2025	0	VK!H12175
VKFTA	2026	2026	0	VK!I12175
VKFTA	2027	2027	0	VK!J12175
VCFTA	2022	2022	28	VC!D12220
VCFTA	2023	2023	28	VC!E12220
VCFTA	2024	2024	22	VC!F12220

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	22	VC!G12220
VCFTA	2026	2026	22	VC!H12220
VCFTA	2027	2027	22	VC!I12220
VN-EAEU	2022	2022	0	EAV!D12205
VN-EAEU	2023	2023	0	EAV!E12205
VN-EAEU	2024	2024	0	EAV!F12205
VN-EAEU	2025	2025	0	EAV!G12205
VN-EAEU	2026	2026	0	EAV!H12205
VN-EAEU	2027	2027	0	EAV!I12205
AHKFTA	2022	2022	25	AKH!D12205
AHKFTA	2023	2023	25	AKH!E12205
AHKFTA	2024	2024	25	AKH!F12205
AHKFTA	2025	2025	25	AKH!G12205
AHKFTA	2026	2026	25	AKH!H12205
AHKFTA	2027	2027	25	AKH!I12205
EVFTA	2022	2022	15,6	EV-NK!D12222
EVFTA	2023	2023	12,5	EV-NK!E12222
EVFTA	2024	2024	9,3	EV-NK!F12222
EVFTA	2025	2025	6,2	EV-NK!G12222
EVFTA	2026	2026	3,1	EV-NK!H12222
EVFTA	2027	2027	0	EV-NK!I12222
UKVFTA	2022	2022	15,6	UKV!D12221
UKVFTA	2023	2023	12,5	UKV!E12221
UKVFTA	2024	2024	9,3	UKV!F12221
UKVFTA	2025	2025	6,2	UKV!G12221
UKVFTA	2026	2026	3,1	UKV!H12221

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12221
CPTPP	(I)	2021 (DERIVED)	13,5	CPTPP!D12180
CPTPP	(II)	2022 (DERIVED)	10,1	CPTPP!E12180
CPTPP	(III)	2023 (DERIVED)	6,7	CPTPP!F12180
CPTPP	(IV)	2024 (DERIVED)	3,3	CPTPP!G12180
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12180
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12180
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12180
RCEP A	2022	2022	22,5	RCEPT-A!D12205
RCEP A	2023	2023	20	RCEPT-A!E12205
RCEP A	2024	2024	17,5	RCEPT-A!F12205
RCEP A	2025	2025	15	RCEPT-A!G12205
RCEP A	2026	2026	12,5	RCEPT-A!H12205
RCEP A	2027	2027	10	RCEPT-A!I12205
RCEP B	2022	2022	22,5	B!D12205
RCEP B	2023	2023	20	B!E12205
RCEP B	2024	2024	17,5	B!F12205
RCEP B	2025	2025	15	B!G12205
RCEP B	2026	2026	12,5	B!H12205
RCEP B	2027	2027	10	B!I12205
RCEP C	2022	2022	22,5	C!D12205
RCEP C	2023	2023	20	C!E12205
RCEP C	2024	2024	17,5	C!F12205
RCEP C	2025	2025	15	C!G12205
RCEP C	2026	2026	12,5	C!H12205
RCEP C	2027	2027	10	C!I12205

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D12204
RCEP D	2023	2023	20,5	D!E12204
RCEP D	2024	2024	18,2	D!F12204
RCEP D	2025	2025	15,9	D!G12204
RCEP D	2026	2026	13,6	D!H12204
RCEP D	2027	2027	11,4	D!I12204
RCEP E	2022	2022	22,5	E!D12208
RCEP E	2023	2023	20	E!E12208
RCEP E	2024	2024	17,5	E!F12208
RCEP E	2025	2025	15	E!G12208
RCEP E	2026	2026	12,5	E!H12208
RCEP E	2027	2027	10	E!I12208
RCEP F	2022	2022	22,5	F!D12205
RCEP F	2023	2023	20	F!E12205
RCEP F	2024	2024	17,5	F!F12205
RCEP F	2025	2025	15	F!G12205
RCEP F	2026	2026	12,5	F!H12205
RCEP F	2027	2027	10	F!I12205
VIFTA	2024	2024	21,4	VI!F11286
VIFTA	2025	2025	17.9	VI!G11286
VIFTA	2026	2026	14.3	VI!H11286
VIFTA	2027	2027	10.7	VI!I11286

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	AHKFTA 25%, AJCEP 30%, VJEPA 30%: 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 8407.90 has 3 lines; 8407.90.10 is distinguished from its siblings by: Of a power not exceeding 18.65 kW.	8407.90.20 Of a power exceeding 18.65 kW but not exceeding 22.38 kW; 8407.90.90 Other	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 8407.90.10. 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 8407.90.10 was checked against BT2026 (cell BT2026!N12910), 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.