Vietnam Tariff Intelligence

HS 8407.10.00 detail

HS code	8407.10.00
Description	Spark-ignition reciprocating or rotary internal combustion piston engines / - Aircraft engines
Unit	chiếc
Generated	10/11/2026 17:08:23
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/84071000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12870
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N12870
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12870
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
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)		0	AC!E12147
ATIGA	2022	2022	0	AT!E12090
ATIGA	2023	2023	0	AT!F12090
ATIGA	2024	2024	0	AT!G12090
ATIGA	2025	2025	0	AT!H12090
ATIGA	2026	2026	0	AT!I12090
ATIGA	2027	2027	0	AT!J12090
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12142
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12142
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12142

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12142
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12142
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12142
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12143
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12143
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12143
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12143
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12143
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12143
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12146
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12096
AIFTA	30/12/2022	2022	0	AI!F12102
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12102
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12102
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12102
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12102
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12102
VKFTA	2022	2022	0	VK!E12135
VKFTA	2023	2023	0	VK!F12135
VKFTA	2024	2024	0	VK!G12135
VKFTA	2025	2025	0	VK!H12135
VKFTA	2026	2026	0	VK!I12135
VKFTA	2027	2027	0	VK!J12135
VCFTA	2022	2022	0	VC!D12180
VCFTA	2023	2023	0	VC!E12180
VCFTA	2024	2024	0	VC!F12180

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12180
VCFTA	2026	2026	0	VC!H12180
VCFTA	2027	2027	0	VC!I12180
VN-EAEU	2022	2022	*	EAV!D12165
VN-EAEU	2023	2023	*	EAV!E12165
VN-EAEU	2024	2024	*	EAV!F12165
VN-EAEU	2025	2025	*	EAV!G12165
VN-EAEU	2026	2026	*	EAV!H12165
VN-EAEU	2027	2027	*	EAV!I12165
AHKFTA	2022	2022	0	AKH!D12165
AHKFTA	2023	2023	0	AKH!E12165
AHKFTA	2024	2024	0	AKH!F12165
AHKFTA	2025	2025	0	AKH!G12165
AHKFTA	2026	2026	0	AKH!H12165
AHKFTA	2027	2027	0	AKH!I12165
EVFTA	2022	2022	0	EV-NK!D12182
EVFTA	2023	2023	0	EV-NK!E12182
EVFTA	2024	2024	0	EV-NK!F12182
EVFTA	2025	2025	0	EV-NK!G12182
EVFTA	2026	2026	0	EV-NK!H12182
EVFTA	2027	2027	0	EV-NK!I12182
UKVFTA	2022	2022	0	UKV!D12181
UKVFTA	2023	2023	0	UKV!E12181
UKVFTA	2024	2024	0	UKV!F12181
UKVFTA	2025	2025	0	UKV!G12181
UKVFTA	2026	2026	0	UKV!H12181

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12181
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12128
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12128
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12128
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12128
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12128
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12128
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12128
RCEP A	2022	2022	0	RCEPT-A!D12165
RCEP A	2023	2023	0	RCEPT-A!E12165
RCEP A	2024	2024	0	RCEPT-A!F12165
RCEP A	2025	2025	0	RCEPT-A!G12165
RCEP A	2026	2026	0	RCEPT-A!H12165
RCEP A	2027	2027	0	RCEPT-A!I12165
RCEP B	2022	2022	0	B!D12165
RCEP B	2023	2023	0	B!E12165
RCEP B	2024	2024	0	B!F12165
RCEP B	2025	2025	0	B!G12165
RCEP B	2026	2026	0	B!H12165
RCEP B	2027	2027	0	B!I12165
RCEP C	2022	2022	0	C!D12165
RCEP C	2023	2023	0	C!E12165
RCEP C	2024	2024	0	C!F12165
RCEP C	2025	2025	0	C!G12165
RCEP C	2026	2026	0	C!H12165
RCEP C	2027	2027	0	C!I12165

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12164
RCEP D	2023	2023	0	D!E12164
RCEP D	2024	2024	0	D!F12164
RCEP D	2025	2025	0	D!G12164
RCEP D	2026	2026	0	D!H12164
RCEP D	2027	2027	0	D!I12164
RCEP E	2022	2022	0	E!D12168
RCEP E	2023	2023	0	E!E12168
RCEP E	2024	2024	0	E!F12168
RCEP E	2025	2025	0	E!G12168
RCEP E	2026	2026	0	E!H12168
RCEP E	2027	2027	0	E!I12168
RCEP F	2022	2022	0	F!D12165
RCEP F	2023	2023	0	F!E12165
RCEP F	2024	2024	0	F!F12165
RCEP F	2025	2025	0	F!G12165
RCEP F	2026	2026	0	F!H12165
RCEP F	2027	2027	0	F!I12165
VIFTA	2024	2024	0	VI!F11246
VIFTA	2025	2025	0	VI!G11246
VIFTA	2026	2026	0	VI!H11246
VIFTA	2027	2027	0	VI!I11246

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
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 8407.10.00. 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 0% for 8407.10.00 was checked against BT2026 (cell BT2026!N12870), 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.