Vietnam Tariff Intelligence

HS 8407.32.22 detail

HS code	8407.32.22
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 50 cc but not exceeding 250 cc: / - - - Exceeding 110 cc but not exceeding 250 cc: / - - - - For vehicles of heading 87.11
Unit	chiếc
Generated	08/11/2026 11:23:45
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/84073222/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	67.5	67.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12886
Preferential (MFN)	45	45%	26/2023/NĐ-CP	2023-07-15	BT2026!N12886
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12886
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

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
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
EVFTA	5,6	5.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,6	5.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
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
RCEP (Annex A)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	45	45%	Consolidated BT2026	2026	VK	125/2022/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 (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E12163
ATIGA	2022	2022	0	AT!E12106
ATIGA	2023	2023	0	AT!F12106
ATIGA	2024	2024	0	AT!G12106
ATIGA	2025	2025	0	AT!H12106
ATIGA	2026	2026	0	AT!I12106
ATIGA	2027	2027	0	AT!J12106
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E12158
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F12158
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G12158
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H12158

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I12158
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J12158
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E12159
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F12159
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G12159
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H12159
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I12159
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J12159
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F12162
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H12112
AIFTA	30/12/2022	2022	*	AI!F12118
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12118
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12118
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12118
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12118
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12118
VKFTA	2022	2022	45	VK!E12151
VKFTA	2023	2023	45	VK!F12151
VKFTA	2024	2024	45	VK!G12151
VKFTA	2025	2025	45	VK!H12151
VKFTA	2026	2026	45	VK!I12151
VKFTA	2027	2027	45	VK!J12151
VCFTA	2022	2022	*	VC!D12196
VCFTA	2023	2023	*	VC!E12196
VCFTA	2024	2024	*	VC!F12196
VCFTA	2025	2025	*	VC!G12196

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H12196
VCFTA	2027	2027	*	VC!I12196
VN-EAEU	2022	2022	*	EAV!D12181
VN-EAEU	2023	2023	*	EAV!E12181
VN-EAEU	2024	2024	*	EAV!F12181
VN-EAEU	2025	2025	*	EAV!G12181
VN-EAEU	2026	2026	*	EAV!H12181
VN-EAEU	2027	2027	*	EAV!I12181
AHKFTA	2022	2022	*	AKH!D12181
AHKFTA	2023	2023	*	AKH!E12181
AHKFTA	2024	2024	*	AKH!F12181
AHKFTA	2025	2025	*	AKH!G12181
AHKFTA	2026	2026	*	AKH!H12181
AHKFTA	2027	2027	*	AKH!I12181
EVFTA	2022	2022	28,1	EV-NK!D12198
EVFTA	2023	2023	22,5	EV-NK!E12198
EVFTA	2024	2024	16,8	EV-NK!F12198
EVFTA	2025	2025	11,2	EV-NK!G12198
EVFTA	2026	2026	5,6	EV-NK!H12198
EVFTA	2027	2027	0	EV-NK!I12198
UKVFTA	2022	2022	28,1	UKV!D12197
UKVFTA	2023	2023	22,5	UKV!E12197
UKVFTA	2024	2024	16,8	UKV!F12197
UKVFTA	2025	2025	11,2	UKV!G12197
UKVFTA	2026	2026	5,6	UKV!H12197
UKVFTA	2027	2027	0	UKV!I12197

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	22,5	CPTPP!D12144
CPTPP	(II)	2022 (DERIVED)	16,8	CPTPP!E12144
CPTPP	(III)	2023 (DERIVED)	11,2	CPTPP!F12144
CPTPP	(IV)	2024 (DERIVED)	5,6	CPTPP!G12144
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12144
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12144
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12144
RCEP A	2022	2022	45	RCEPT-A!D12181
RCEP A	2023	2023	45	RCEPT-A!E12181
RCEP A	2024	2024	45	RCEPT-A!F12181
RCEP A	2025	2025	45	RCEPT-A!G12181
RCEP A	2026	2026	45	RCEPT-A!H12181
RCEP A	2027	2027	45	RCEPT-A!I12181
RCEP B	2022	2022	45	B!D12181
RCEP B	2023	2023	45	B!E12181
RCEP B	2024	2024	45	B!F12181
RCEP B	2025	2025	45	B!G12181
RCEP B	2026	2026	45	B!H12181
RCEP B	2027	2027	45	B!I12181
RCEP C	2022	2022	*	C!D12181
RCEP C	2023	2023	*	C!E12181
RCEP C	2024	2024	*	C!F12181
RCEP C	2025	2025	*	C!G12181
RCEP C	2026	2026	*	C!H12181
RCEP C	2027	2027	*	C!I12181
RCEP D	2022	2022	*	D!D12180

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E12180
RCEP D	2024	2024	*	D!F12180
RCEP D	2025	2025	*	D!G12180
RCEP D	2026	2026	*	D!H12180
RCEP D	2027	2027	*	D!I12180
RCEP E	2022	2022	*	E!D12184
RCEP E	2023	2023	*	E!E12184
RCEP E	2024	2024	*	E!F12184
RCEP E	2025	2025	*	E!G12184
RCEP E	2026	2026	*	E!H12184
RCEP E	2027	2027	*	E!I12184
RCEP F	2022	2022	45	F!D12181
RCEP F	2023	2023	45	F!E12181
RCEP F	2024	2024	45	F!F12181
RCEP F	2025	2025	45	F!G12181
RCEP F	2026	2026	45	F!H12181
RCEP F	2027	2027	45	F!I12181
VIFTA	2024	2024	*	VI!F11262
VIFTA	2025	2025	*	VI!G11262
VIFTA	2026	2026	*	VI!H11262
VIFTA	2027	2027	*	VI!I11262

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) 45%, RCEP (Annex B) 45%, RCEP (Annex F) 45%, VKFTA 45%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (45%) in the source tariff – claiming the FTA brings no saving.	MFN 45%		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 8407.32 has 5 lines; 8407.32.22 is distinguished from its siblings by: For vehicles of heading 87.11.	8407.32.11 For vehicles of heading 87.01; 8407.32.12 For vehicles of heading 87.11; 8407.32.19 Other; 8407.32.29 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 8407.32.22. 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 45% for 8407.32.22 was checked against BT2026 (cell BT2026!N12886), 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.