Vietnam Tariff Intelligence

HS 8407.34.60 detail

HS code	8407.34.60
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 vehicles of heading 87.11
Unit	chiếc
Generated	08/11/2026 12:46:28
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/84073460/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	48	48%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12896
Preferential (MFN)	32	32%	26/2023/NĐ-CP	2023-07-15	BT2026!N12896
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12896
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
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
EVFTA	4	4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4	4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	22.4	22.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	32	32%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	32	32%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	32	32%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	32	32%	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
VCFTA	40	40%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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 (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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!E12173
ATIGA	2022	2022	0	AT!E12116
ATIGA	2023	2023	0	AT!F12116
ATIGA	2024	2024	0	AT!G12116
ATIGA	2025	2025	0	AT!H12116
ATIGA	2026	2026	0	AT!I12116
ATIGA	2027	2027	0	AT!J12116
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E12168
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F12168

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G12168
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H12168
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I12168
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J12168
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E12169
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F12169
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G12169
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H12169
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I12169
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J12169
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F12172
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12122
AIFTA	30/12/2022	2022	*	AI!F12128
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12128
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12128
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12128
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12128
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12128
VKFTA	2022	2022	32	VK!E12161
VKFTA	2023	2023	32	VK!F12161
VKFTA	2024	2024	32	VK!G12161
VKFTA	2025	2025	32	VK!H12161
VKFTA	2026	2026	32	VK!I12161
VKFTA	2027	2027	32	VK!J12161
VCFTA	2022	2022	40	VC!D12206
VCFTA	2023	2023	40	VC!E12206

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	40	VC!F12206
VCFTA	2025	2025	40	VC!G12206
VCFTA	2026	2026	40	VC!H12206
VCFTA	2027	2027	40	VC!I12206
VN-EAEU	2022	2022	*	EAV!D12191
VN-EAEU	2023	2023	*	EAV!E12191
VN-EAEU	2024	2024	*	EAV!F12191
VN-EAEU	2025	2025	*	EAV!G12191
VN-EAEU	2026	2026	*	EAV!H12191
VN-EAEU	2027	2027	*	EAV!I12191
AHKFTA	2022	2022	*	AKH!D12191
AHKFTA	2023	2023	*	AKH!E12191
AHKFTA	2024	2024	*	AKH!F12191
AHKFTA	2025	2025	*	AKH!G12191
AHKFTA	2026	2026	*	AKH!H12191
AHKFTA	2027	2027	*	AKH!I12191
EVFTA	2022	2022	20	EV-NK!D12208
EVFTA	2023	2023	16	EV-NK!E12208
EVFTA	2024	2024	12	EV-NK!F12208
EVFTA	2025	2025	8	EV-NK!G12208
EVFTA	2026	2026	4	EV-NK!H12208
EVFTA	2027	2027	0	EV-NK!I12208
UKVFTA	2022	2022	20	UKV!D12207
UKVFTA	2023	2023	16	UKV!E12207
UKVFTA	2024	2024	12	UKV!F12207
UKVFTA	2025	2025	8	UKV!G12207

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	4	UKV!H12207
UKVFTA	2027	2027	0	UKV!I12207
CPTPP	(I)	2021 (DERIVED)	18,5	CPTPP!D12154
CPTPP	(II)	2022 (DERIVED)	13,8	CPTPP!E12154
CPTPP	(III)	2023 (DERIVED)	9,2	CPTPP!F12154
CPTPP	(IV)	2024 (DERIVED)	4,6	CPTPP!G12154
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12154
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12154
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12154
RCEP A	2022	2022	32	RCEPT-A!D12191
RCEP A	2023	2023	32	RCEPT-A!E12191
RCEP A	2024	2024	32	RCEPT-A!F12191
RCEP A	2025	2025	32	RCEPT-A!G12191
RCEP A	2026	2026	32	RCEPT-A!H12191
RCEP A	2027	2027	32	RCEPT-A!I12191
RCEP B	2022	2022	32	B!D12191
RCEP B	2023	2023	32	B!E12191
RCEP B	2024	2024	32	B!F12191
RCEP B	2025	2025	32	B!G12191
RCEP B	2026	2026	32	B!H12191
RCEP B	2027	2027	32	B!I12191
RCEP C	2022	2022	*	C!D12191
RCEP C	2023	2023	*	C!E12191
RCEP C	2024	2024	*	C!F12191
RCEP C	2025	2025	*	C!G12191
RCEP C	2026	2026	*	C!H12191

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I12191
RCEP D	2022	2022	*	D!D12190
RCEP D	2023	2023	*	D!E12190
RCEP D	2024	2024	*	D!F12190
RCEP D	2025	2025	*	D!G12190
RCEP D	2026	2026	*	D!H12190
RCEP D	2027	2027	*	D!I12190
RCEP E	2022	2022	*	E!D12194
RCEP E	2023	2023	*	E!E12194
RCEP E	2024	2024	*	E!F12194
RCEP E	2025	2025	*	E!G12194
RCEP E	2026	2026	*	E!H12194
RCEP E	2027	2027	*	E!I12194
RCEP F	2022	2022	32	F!D12191
RCEP F	2023	2023	32	F!E12191
RCEP F	2024	2024	32	F!F12191
RCEP F	2025	2025	32	F!G12191
RCEP F	2026	2026	32	F!H12191
RCEP F	2027	2027	32	F!I12191
VIFTA	2024	2024	28,8	VI!F11272
VIFTA	2025	2025	25.6	VI!G11272
VIFTA	2026	2026	22.4	VI!H11272
VIFTA	2027	2027	19.2	VI!I11272

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) 32%, RCEP (Annex B) 32%, RCEP (Annex F) 32%, VKFTA 32%, VCFTA 40%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (32%) in the source tariff – claiming the FTA brings no saving.	MFN 32%		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; 8407.34.60 is distinguished from its siblings by: For vehicles of heading 87.11.	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; 8407.34.71 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 8407.34.60. 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 32% for 8407.34.60 was checked against BT2026 (cell BT2026!N12896), 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.