Vietnam Tariff Intelligence

HS 8407.34.72 detail

HS code	8407.34.72
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: / - - - - Other: / - - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc
Unit	chiếc
Generated	08/11/2026 20:02:24
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/84073472/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12899
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N12899
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12899
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
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
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AJCEP	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	20	20%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

CPTPP	0/0	0 / 0 (several rates)	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Needs interpretation
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 (*)
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!E12176
ATIGA	2022	2022	0	AT!E12119
ATIGA	2023	2023	0	AT!F12119
ATIGA	2024	2024	0	AT!G12119
ATIGA	2025	2025	0	AT!H12119
ATIGA	2026	2026	0	AT!I12119
ATIGA	2027	2027	0	AT!J12119
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E12171
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F12171
AJCEP	01/4/2024 - 31/3/2025	2024	3	AJ!G12171
AJCEP	01/4/2025 - 31/3/2026	2025	3	AJ!H12171

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	3	AJ!I12171
AJCEP	01/4/2027 - 31/3/2028	2027	3	AJ!J12171
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12172
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12172
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12172
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12172
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12172
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12172
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F12175
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12125
AIFTA	30/12/2022	2022	*	AI!F12131
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12131
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12131
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12131
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12131
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12131
VKFTA	2022	2022	20	VK!E12164
VKFTA	2023	2023	20	VK!F12164
VKFTA	2024	2024	20	VK!G12164
VKFTA	2025	2025	20	VK!H12164
VKFTA	2026	2026	20	VK!I12164
VKFTA	2027	2027	20	VK!J12164
VCFTA	2022	2022	3	VC!D12209
VCFTA	2023	2023	3	VC!E12209
VCFTA	2024	2024	0	VC!F12209
VCFTA	2025	2025	0	VC!G12209

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12209
VCFTA	2027	2027	0	VC!I12209
VN-EAEU	2022	2022	*	EAV!D12194
VN-EAEU	2023	2023	*	EAV!E12194
VN-EAEU	2024	2024	*	EAV!F12194
VN-EAEU	2025	2025	*	EAV!G12194
VN-EAEU	2026	2026	*	EAV!H12194
VN-EAEU	2027	2027	*	EAV!I12194
AHKFTA	2022	2022	*	AKH!D12194
AHKFTA	2023	2023	*	AKH!E12194
AHKFTA	2024	2024	*	AKH!F12194
AHKFTA	2025	2025	*	AKH!G12194
AHKFTA	2026	2026	*	AKH!H12194
AHKFTA	2027	2027	*	AKH!I12194
EVFTA	2022	2022	12,5	EV-NK!D12211
EVFTA	2023	2023	10	EV-NK!E12211
EVFTA	2024	2024	7,5	EV-NK!F12211
EVFTA	2025	2025	5	EV-NK!G12211
EVFTA	2026	2026	2,5	EV-NK!H12211
EVFTA	2027	2027	0	EV-NK!I12211
UKVFTA	2022	2022	12,5	UKV!D12210
UKVFTA	2023	2023	10	UKV!E12210
UKVFTA	2024	2024	7,5	UKV!F12210
UKVFTA	2025	2025	5	UKV!G12210
UKVFTA	2026	2026	2,5	UKV!H12210
UKVFTA	2027	2027	0	UKV!I12210

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)		CPTPP!12159
CPTPP	(II)	2022 (DERIVED)		CPTPP!12159
CPTPP	(III)	2023 (DERIVED)		CPTPP!12159
CPTPP	(IV)	2024 (DERIVED)		CPTPP!12159
CPTPP	(V)	2025 (DERIVED)		CPTPP!12159
CPTPP	(VI)	2026 (DERIVED)		CPTPP!12159
CPTPP	(VII)	2027 (DERIVED)		CPTPP!12159
RCEP A	2022	2022	20	RCEPT-A!D12194
RCEP A	2023	2023	20	RCEPT-A!E12194
RCEP A	2024	2024	20	RCEPT-A!F12194
RCEP A	2025	2025	20	RCEPT-A!G12194
RCEP A	2026	2026	20	RCEPT-A!H12194
RCEP A	2027	2027	20	RCEPT-A!I12194
RCEP B	2022	2022	20	B!D12194
RCEP B	2023	2023	20	B!E12194
RCEP B	2024	2024	20	B!F12194
RCEP B	2025	2025	20	B!G12194
RCEP B	2026	2026	20	B!H12194
RCEP B	2027	2027	20	B!I12194
RCEP C	2022	2022	20	C!D12194
RCEP C	2023	2023	20	C!E12194
RCEP C	2024	2024	20	C!F12194
RCEP C	2025	2025	20	C!G12194
RCEP C	2026	2026	20	C!H12194
RCEP C	2027	2027	20	C!I12194
RCEP D	2022	2022	20	D!D12193

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E12193
RCEP D	2024	2024	20	D!F12193
RCEP D	2025	2025	20	D!G12193
RCEP D	2026	2026	20	D!H12193
RCEP D	2027	2027	20	D!I12193
RCEP E	2022	2022	20	E!D12197
RCEP E	2023	2023	20	E!E12197
RCEP E	2024	2024	20	E!F12197
RCEP E	2025	2025	20	E!G12197
RCEP E	2026	2026	20	E!H12197
RCEP E	2027	2027	20	E!I12197
RCEP F	2022	2022	20	F!D12194
RCEP F	2023	2023	20	F!E12194
RCEP F	2024	2024	20	F!F12194
RCEP F	2025	2025	20	F!G12194
RCEP F	2026	2026	20	F!H12194
RCEP F	2027	2027	20	F!I12194
VIFTA	2024	2024	18	VI!F11275
VIFTA	2025	2025	16	VI!G11275
VIFTA	2026	2026	14	VI!H11275
VIFTA	2027	2027	12	VI!I11275

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) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, VKFTA 20%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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; 8407.34.72 is distinguished from its siblings by: Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc.	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; 8407.34.60 For vehicles of heading 87.11; 8407.34.71 Of a cylinder capacity not exceeding 2,000 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

HS-005	BLUE	Chapter 98 equivalent exists	8407.34.72 corresponds to Chapter 98 code 9849.20.16 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - - - Dung tích xi lanh trên 2.000 cc nhưng không quá 3.000 cc	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8407.34.72. 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 20% for 8407.34.72 was checked against BT2026 (cell BT2026!N12899), 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.