Vietnam Tariff Intelligence

HS 8407.34.91 detail

HS code	8407.34.91
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: / - - - Other: / - - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc
Unit	chiếc
Generated	11/11/2026 13:08:47
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/84073491/

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!K12902
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12902
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12902
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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-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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AC!E12179
ATIGA	2022	2022	0	AT!E12122
ATIGA	2023	2023	0	AT!F12122
ATIGA	2024	2024	0	AT!G12122
ATIGA	2025	2025	0	AT!H12122
ATIGA	2026	2026	0	AT!I12122
ATIGA	2027	2027	0	AT!J12122
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12174
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12174
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12174
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12174

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12174
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12174
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E12175
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F12175
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12175
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12175
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12175
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12175
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F12178
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12128
AIFTA	30/12/2022	2022	*	AI!F12134
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12134
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12134
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12134
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12134
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12134
VKFTA	2022	2022	5	VK!E12167
VKFTA	2023	2023	5	VK!F12167
VKFTA	2024	2024	5	VK!G12167
VKFTA	2025	2025	5	VK!H12167
VKFTA	2026	2026	5	VK!I12167
VKFTA	2027	2027	5	VK!J12167
VCFTA	2022	2022	5	VC!D12212
VCFTA	2023	2023	3	VC!E12212
VCFTA	2024	2024	0	VC!F12212
VCFTA	2025	2025	0	VC!G12212

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12212
VCFTA	2027	2027	0	VC!I12212
VN-EAEU	2022	2022	0	EAV!D12197
VN-EAEU	2023	2023	0	EAV!E12197
VN-EAEU	2024	2024	0	EAV!F12197
VN-EAEU	2025	2025	0	EAV!G12197
VN-EAEU	2026	2026	0	EAV!H12197
VN-EAEU	2027	2027	0	EAV!I12197
AHKFTA	2022	2022	*	AKH!D12197
AHKFTA	2023	2023	*	AKH!E12197
AHKFTA	2024	2024	*	AKH!F12197
AHKFTA	2025	2025	*	AKH!G12197
AHKFTA	2026	2026	*	AKH!H12197
AHKFTA	2027	2027	*	AKH!I12197
EVFTA	2022	2022	15,6	EV-NK!D12214
EVFTA	2023	2023	12,5	EV-NK!E12214
EVFTA	2024	2024	9,3	EV-NK!F12214
EVFTA	2025	2025	6,2	EV-NK!G12214
EVFTA	2026	2026	3,1	EV-NK!H12214
EVFTA	2027	2027	0	EV-NK!I12214
UKVFTA	2022	2022	15,6	UKV!D12213
UKVFTA	2023	2023	12,5	UKV!E12213
UKVFTA	2024	2024	9,3	UKV!F12213
UKVFTA	2025	2025	6,2	UKV!G12213
UKVFTA	2026	2026	3,1	UKV!H12213
UKVFTA	2027	2027	0	UKV!I12213

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	13,5	CPTPP!D12166
CPTPP	(II)	2022 (DERIVED)	10,1	CPTPP!E12166
CPTPP	(III)	2023 (DERIVED)	6,7	CPTPP!F12166
CPTPP	(IV)	2024 (DERIVED)	3,3	CPTPP!G12166
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12166
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12166
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12166
RCEP A	2022	2022	25	RCEPT-A!D12197
RCEP A	2023	2023	25	RCEPT-A!E12197
RCEP A	2024	2024	25	RCEPT-A!F12197
RCEP A	2025	2025	25	RCEPT-A!G12197
RCEP A	2026	2026	25	RCEPT-A!H12197
RCEP A	2027	2027	25	RCEPT-A!I12197
RCEP B	2022	2022	25	B!D12197
RCEP B	2023	2023	25	B!E12197
RCEP B	2024	2024	25	B!F12197
RCEP B	2025	2025	25	B!G12197
RCEP B	2026	2026	25	B!H12197
RCEP B	2027	2027	25	B!I12197
RCEP C	2022	2022	25	C!D12197
RCEP C	2023	2023	25	C!E12197
RCEP C	2024	2024	25	C!F12197
RCEP C	2025	2025	25	C!G12197
RCEP C	2026	2026	25	C!H12197
RCEP C	2027	2027	25	C!I12197
RCEP D	2022	2022	25	D!D12196

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	25	D!E12196
RCEP D	2024	2024	25	D!F12196
RCEP D	2025	2025	25	D!G12196
RCEP D	2026	2026	25	D!H12196
RCEP D	2027	2027	25	D!I12196
RCEP E	2022	2022	25	E!D12200
RCEP E	2023	2023	25	E!E12200
RCEP E	2024	2024	25	E!F12200
RCEP E	2025	2025	25	E!G12200
RCEP E	2026	2026	25	E!H12200
RCEP E	2027	2027	25	E!I12200
RCEP F	2022	2022	25	F!D12197
RCEP F	2023	2023	25	F!E12197
RCEP F	2024	2024	25	F!F12197
RCEP F	2025	2025	25	F!G12197
RCEP F	2026	2026	25	F!H12197
RCEP F	2027	2027	25	F!I12197
VIFTA	2024	2024	21,4	VI!F11278
VIFTA	2025	2025	17.9	VI!G11278
VIFTA	2026	2026	14.3	VI!H11278
VIFTA	2027	2027	10.7	VI!I11278

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) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%, ACFTA 50%: 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 8407.34 has 12 lines; 8407.34.91 is distinguished from its siblings by: For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 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; 8407.34.72 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	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 8407.34.91. 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 8407.34.91 was checked against BT2026 (cell BT2026!N12902), 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.