Vietnam Tariff Intelligence

# HS 8483.40.40 detail

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|---|---|
| **HS code** | 8483.40.40 |
| **Description** | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) / - Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters: / - - For engines of vehicles of Chapter 87 |
| **Unit** | chiếc |
| **Generated** | 04/11/2026 16:05:33 |
| **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/84834040/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K14634 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N14634 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q14634 |
| 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 |
| 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 |
| EVFTA | 0 | 0% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/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-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 |
| VIFTA | 0 | 0% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VCFTA | 1 | 1% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| ACFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 6,7 | 6.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 6,7 | 6.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 6,7 | 6.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Annex F) | 6,7 | 6.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 6,9 | 6.9% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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 |
| 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) | | 5 | AC!E13988 |
| ATIGA | 2022 | 2022 | 0 | AT!E13929 |
| ATIGA | 2023 | 2023 | 0 | AT!F13929 |
| ATIGA | 2024 | 2024 | 0 | AT!G13929 |
| ATIGA | 2025 | 2025 | 0 | AT!H13929 |
| ATIGA | 2026 | 2026 | 0 | AT!I13929 |
| ATIGA | 2027 | 2027 | 0 | AT!J13929 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E13983 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F13983 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G13983 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H13983 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I13983 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J13983 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E13984 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F13984 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G13984 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H13984 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I13984 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J13984 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F13987 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H13935 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F13943 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G13943 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H13943 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I13943 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J13943 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K13943 |
| VKFTA | 2022 | 2022 | 0 | VK!E13974 |
| VKFTA | 2023 | 2023 | 0 | VK!F13974 |
| VKFTA | 2024 | 2024 | 0 | VK!G13974 |
| VKFTA | 2025 | 2025 | 0 | VK!H13974 |
| VKFTA | 2026 | 2026 | 0 | VK!I13974 |
| VKFTA | 2027 | 2027 | 0 | VK!J13974 |
| VCFTA | 2022 | 2022 | 1 | VC!D14029 |
| VCFTA | 2023 | 2023 | 1 | VC!E14029 |
| VCFTA | 2024 | 2024 | 1 | VC!F14029 |
| VCFTA | 2025 | 2025 | 1 | VC!G14029 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 1 | VC!H14029 |
| VCFTA | 2027 | 2027 | 0 | VC!I14029 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D14006 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E14006 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F14006 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14006 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14006 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14006 |
| AHKFTA | 2022 | 2022 | * | AKH!D14006 |
| AHKFTA | 2023 | 2023 | * | AKH!E14006 |
| AHKFTA | 2024 | 2024 | * | AKH!F14006 |
| AHKFTA | 2025 | 2025 | * | AKH!G14006 |
| AHKFTA | 2026 | 2026 | * | AKH!H14006 |
| AHKFTA | 2027 | 2027 | * | AKH!I14006 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D14021 |
| EVFTA | 2023 | 2023 | 3,3 | EV-NK!E14021 |
| EVFTA | 2024 | 2024 | 1,6 | EV-NK!F14021 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14021 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14021 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14021 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D14020 |
| UKVFTA | 2023 | 2023 | 3,3 | UKV!E14020 |
| UKVFTA | 2024 | 2024 | 1,6 | UKV!F14020 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14020 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H14020 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I14020 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | | CPTPP!14011 |
| CPTPP | (II) | 2022 (DERIVED) | | CPTPP!14011 |
| CPTPP | (III) | 2023 (DERIVED) | | CPTPP!14011 |
| CPTPP | (IV) | 2024 (DERIVED) | | CPTPP!14011 |
| CPTPP | (V) | 2025 (DERIVED) | | CPTPP!14011 |
| CPTPP | (VI) | 2026 (DERIVED) | | CPTPP!14011 |
| CPTPP | (VII) | 2027 (DERIVED) | | CPTPP!14011 |
| RCEP A | 2022 | 2022 | 9,3 | RCEPT-A!D14008 |
| RCEP A | 2023 | 2023 | 8,7 | RCEPT-A!E14008 |
| RCEP A | 2024 | 2024 | 8 | RCEPT-A!F14008 |
| RCEP A | 2025 | 2025 | 7,3 | RCEPT-A!G14008 |
| RCEP A | 2026 | 2026 | 6,7 | RCEPT-A!H14008 |
| RCEP A | 2027 | 2027 | 6 | RCEPT-A!I14008 |
| RCEP B | 2022 | 2022 | 9,3 | B!D14008 |
| RCEP B | 2023 | 2023 | 8,7 | B!E14008 |
| RCEP B | 2024 | 2024 | 8 | B!F14008 |
| RCEP B | 2025 | 2025 | 7,3 | B!G14008 |
| RCEP B | 2026 | 2026 | 6,7 | B!H14008 |
| RCEP B | 2027 | 2027 | 6 | B!I14008 |
| RCEP C | 2022 | 2022 | 10 | C!D14008 |
| RCEP C | 2023 | 2023 | 10 | C!E14008 |
| RCEP C | 2024 | 2024 | 10 | C!F14008 |
| RCEP C | 2025 | 2025 | 10 | C!G14008 |
| RCEP C | 2026 | 2026 | 10 | C!H14008 |
| RCEP C | 2027 | 2027 | 10 | C!I14008 |
| RCEP D | 2022 | 2022 | 9,4 | D!D14007 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 8,8 | D!E14007 |
| RCEP D | 2024 | 2024 | 8,1 | D!F14007 |
| RCEP D | 2025 | 2025 | 7,5 | D!G14007 |
| RCEP D | 2026 | 2026 | 6,9 | D!H14007 |
| RCEP D | 2027 | 2027 | 6,3 | D!I14007 |
| RCEP E | 2022 | 2022 | 9,3 | E!D14011 |
| RCEP E | 2023 | 2023 | 8,7 | E!E14011 |
| RCEP E | 2024 | 2024 | 8 | E!F14011 |
| RCEP E | 2025 | 2025 | 7,3 | E!G14011 |
| RCEP E | 2026 | 2026 | 6,7 | E!H14011 |
| RCEP E | 2027 | 2027 | 6 | E!I14011 |
| RCEP F | 2022 | 2022 | 9,3 | F!D14008 |
| RCEP F | 2023 | 2023 | 8,7 | F!E14008 |
| RCEP F | 2024 | 2024 | 8 | F!F14008 |
| RCEP F | 2025 | 2025 | 7,3 | F!G14008 |
| RCEP F | 2026 | 2026 | 6,7 | F!H14008 |
| RCEP F | 2027 | 2027 | 6 | F!I14008 |
| VIFTA | 2024 | 2024 | 0 | VI!F13013 |
| VIFTA | 2025 | 2025 | 0 | VI!G13013 |
| VIFTA | 2026 | 2026 | 0 | VI!H13013 |
| VIFTA | 2027 | 2027 | 0 | VI!I13013 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annex C) 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving. | MFN 10% | | 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 8483.40 has 4 lines; 8483.40.40 is distinguished from its siblings by: For engines of vehicles of Chapter 87. | 8483.40.20 For marine vessels; 8483.40.30 For machinery of heading 84.29 or 84.30; 8483.40.90 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 |
| HS-005 | BLUE | Chapter 98 equivalent exists | 8483.40.40 corresponds to Chapter 98 code 9845.50.00 (specific MFN: 15%). Applies only if Chapter 98 conditions are met. | - Bạc phụ tùng dùng cho bộ bánh răng và cụm bánh răng khớp, trừ bánh xe có răng, đĩa xích và các bộ phận truyền chuyển động ở dạng riêng biệt; vít bi hoặc vít đũa; hộp số và các cơ cấu điều tốc khác, kể cả bộ biến đổi mô men xoắn | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | Not verified – check required |
| HS-005 | BLUE | Chapter 98 equivalent exists | 8483.40.40 corresponds to Chapter 98 code 9849.28.40 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - - Dùng cho xe thuộc Chương 87 | 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 8483.40.40. 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 10% for 8483.40.40 was checked against BT2026 (cell BT2026!N14634), 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 |

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.