Vietnam Tariff Intelligence

HS 8483.90.15 detail

HS code	8483.90.15
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) / - Toothed wheels, chain sprockets and other transmission elements presented separately; parts: / - - Parts of goods of subheading 8483.10: / - - - For other goods of Chapter 87
Unit	chiếc
Generated	05/11/2026 18:25:49
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/84839015/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14643
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N14643
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14643
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
EVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex E)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,7	2.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
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)		0	AC!E13997
ATIGA	2022	2022	0	AT!E13938
ATIGA	2023	2023	0	AT!F13938
ATIGA	2024	2024	0	AT!G13938
ATIGA	2025	2025	0	AT!H13938
ATIGA	2026	2026	0	AT!I13938
ATIGA	2027	2027	0	AT!J13938
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13992
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13992
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13992
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13992

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13992
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13992
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13993
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13993
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13993
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13993
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13993
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13993
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F13996
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13944
AIFTA	30/12/2022	2022	*	AI!F13952
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G13952
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H13952
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I13952
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J13952
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K13952
VKFTA	2022	2022	0	VK!E13983
VKFTA	2023	2023	0	VK!F13983
VKFTA	2024	2024	0	VK!G13983
VKFTA	2025	2025	0	VK!H13983
VKFTA	2026	2026	0	VK!I13983
VKFTA	2027	2027	0	VK!J13983
VCFTA	2022	2022	5	VC!D14038
VCFTA	2023	2023	5	VC!E14038
VCFTA	2024	2024	0	VC!F14038
VCFTA	2025	2025	0	VC!G14038

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14038
VCFTA	2027	2027	0	VC!I14038
VN-EAEU	2022	2022	0	EAV!D14015
VN-EAEU	2023	2023	0	EAV!E14015
VN-EAEU	2024	2024	0	EAV!F14015
VN-EAEU	2025	2025	0	EAV!G14015
VN-EAEU	2026	2026	0	EAV!H14015
VN-EAEU	2027	2027	0	EAV!I14015
AHKFTA	2022	2022	3	AKH!D14015
AHKFTA	2023	2023	2	AKH!E14015
AHKFTA	2024	2024	2	AKH!F14015
AHKFTA	2025	2025	1	AKH!G14015
AHKFTA	2026	2026	1	AKH!H14015
AHKFTA	2027	2027	0	AKH!I14015
EVFTA	2022	2022	3,1	EV-NK!D14030
EVFTA	2023	2023	2,5	EV-NK!E14030
EVFTA	2024	2024	1,8	EV-NK!F14030
EVFTA	2025	2025	1,2	EV-NK!G14030
EVFTA	2026	2026	0,6	EV-NK!H14030
EVFTA	2027	2027	0	EV-NK!I14030
UKVFTA	2022	2022	3,1	UKV!D14029
UKVFTA	2023	2023	2,5	UKV!E14029
UKVFTA	2024	2024	1,8	UKV!F14029
UKVFTA	2025	2025	1,2	UKV!G14029
UKVFTA	2026	2026	0,6	UKV!H14029
UKVFTA	2027	2027	0	UKV!I14029

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14022
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14022
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14022
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14022
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14022
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14022
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14022
RCEP A	2022	2022	4,5	RCEPT-A!D14017
RCEP A	2023	2023	4	RCEPT-A!E14017
RCEP A	2024	2024	3,5	RCEPT-A!F14017
RCEP A	2025	2025	3	RCEPT-A!G14017
RCEP A	2026	2026	2,5	RCEPT-A!H14017
RCEP A	2027	2027	2	RCEPT-A!I14017
RCEP B	2022	2022	4,5	B!D14017
RCEP B	2023	2023	4	B!E14017
RCEP B	2024	2024	3,5	B!F14017
RCEP B	2025	2025	3	B!G14017
RCEP B	2026	2026	2,5	B!H14017
RCEP B	2027	2027	2	B!I14017
RCEP C	2022	2022	4,5	C!D14017
RCEP C	2023	2023	4	C!E14017
RCEP C	2024	2024	3,5	C!F14017
RCEP C	2025	2025	3	C!G14017
RCEP C	2026	2026	2,5	C!H14017
RCEP C	2027	2027	2	C!I14017
RCEP D	2022	2022	4,5	D!D14016

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	4,1	D!E14016
RCEP D	2024	2024	3,6	D!F14016
RCEP D	2025	2025	3,2	D!G14016
RCEP D	2026	2026	2,7	D!H14016
RCEP D	2027	2027	2,3	D!I14016
RCEP E	2022	2022	4,5	E!D14020
RCEP E	2023	2023	4	E!E14020
RCEP E	2024	2024	3,5	E!F14020
RCEP E	2025	2025	3	E!G14020
RCEP E	2026	2026	2,5	E!H14020
RCEP E	2027	2027	2	E!I14020
RCEP F	2022	2022	4,5	F!D14017
RCEP F	2023	2023	4	F!E14017
RCEP F	2024	2024	3,5	F!F14017
RCEP F	2025	2025	3	F!G14017
RCEP F	2026	2026	2,5	F!H14017
RCEP F	2027	2027	2	F!I14017
VIFTA	2024	2024	4,5	VI!F13022
VIFTA	2025	2025	4	VI!G13022
VIFTA	2026	2026	3.5	VI!H13022
VIFTA	2027	2027	3	VI!I13022

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	AKFTA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 8483.90 has 10 lines; 8483.90.15 is distinguished from its siblings by: For other goods of Chapter 87.	8483.90.11 For tractors of subheading 8701.10 or 8701.91 to 8701.95; 8483.90.13 For other tractors of heading 87.01; 8483.90.14 For goods of heading 87.11; 8483.90.19 Other; 8483.90.91 For goods of subheading 8701.10 or 8701.91 to 8701.95; 8483.90.93 For other tractors of heading 87.01	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	8483.90.15 corresponds to Chapter 98 code 9849.28.91 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Dùng cho hàng hóa khác 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 8483.90.15. 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 5% for 8483.90.15 was checked against BT2026 (cell BT2026!N14643), 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.