

Détail du SH 8407.33.90

|                        |                                                                                                                                                                                                                                                                 |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 8407.33.90                                                                                                                                                                                                                                                      |
| 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 250 cc but not exceeding 1,000 cc: / - - - Other |
| Unité                  | chiếc                                                                                                                                                                                                                                                           |
| Généré le              | 01/11/2026 13:08:12                                                                                                                                                                                                                                             |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                      |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                                                                |
| Lien                   | <a href="https://vietnamtariff.com/hs-code/84073390/">https://vietnamtariff.com/hs-code/84073390/</a>                                                                                                                                                           |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source        |
|-------------------------------|---------------|-------------------------|----------------|------------|---------------|
| Droit d'importation ordinaire | 30            | 30%                     | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K12891 |
| Préférentiel (NPF)            | 20            | 20%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N12891 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12891 |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |               |
| Taxe environnementale         |               | Aucune donnée           |                |            |               |
| Droit d'exportation           |               | Aucune donnée           |                |            |               |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                |            |               |

Taux préférentiels spéciaux (ALE) - 2026

| FTA     | Valeur source | Taux | Base des données          | Période                                | Preuve de l'origine | Base juridique | Statut     |
|---------|---------------|------|---------------------------|----------------------------------------|---------------------|----------------|------------|
| AANZFTA | 0             | 0%   | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                | 121/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source | Taux          | Base des données       | Période               | Preuve de l'origine               | Base juridique | Statut        |
|-----------------|---------------|---------------|------------------------|-----------------------|-----------------------------------|----------------|---------------|
| AJCEP           | 0             | 0%            | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ                                | 120/2022/NĐ-CP | Ad valorem    |
| ATIGA           | 0             | 0%            | Tarif consolidé BT2026 | 2026                  | D                                 | 126/2022/NĐ-CP | Ad valorem    |
| CPTPP           | 0             | 0%            | Tarif consolidé BT2026 | (VI)                  | CPTPP                             | 115/2022/NĐ-CP | Ad valorem    |
| VJEPA           | 0             | 0%            | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem    |
| VN-LAO          | 0             | 0%            | Tarif consolidé BT2026 |                       | S                                 | 206/2025/NĐ-CP | Ad valorem    |
| EVFTA           | 2,5           | 2,5%          | Tarif consolidé BT2026 | 2026                  | EUR.1                             | 116/2022/NĐ-CP | Ad valorem    |
| UKVFTA          | 2,5           | 2,5%          | Tarif consolidé BT2026 | 2026                  | EUR.1                             | 117/2022/NĐ-CP | Ad valorem    |
| VKFTA           | 20            | 20%           | Tarif consolidé BT2026 | 2026                  | VK                                | 125/2022/NĐ-CP | Ad valorem    |
| VN-CAM          |               | Aucune donnée | Aucune donnée          |                       | S                                 | 56/2026/NĐ-CP  | Aucune donnée |
| VNCU            |               | Aucune donnée | Aucune donnée          |                       | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Aucune donnée |
| RCEP (Annexe A) | 25            | 25%           | Tarif consolidé BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| RCEP (Annexe B) | 25            | 25%           | Tarif consolidé BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| RCEP (Annexe C) | 25            | 25%           | Tarif consolidé BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| RCEP (Annexe D) | 25            | 25%           | Tarif consolidé BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| RCEP (Annexe E) | 25            | 25%           | Tarif consolidé BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |

| FTA             | Valeur source | Taux           | Base des données       | Période                                | Preuve de l'origine               | Base juridique | Statut           |
|-----------------|---------------|----------------|------------------------|----------------------------------------|-----------------------------------|----------------|------------------|
| RCEP (Annexe F) | 25            | 25%            | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| ACFTA           | 50            | 50%            | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem       |
| AHKFTA          | *             | * non éligible | Tarif consolidé BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Non éligible (*) |
| AIFTA           | *             | * non éligible | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Non éligible (*) |
| AKFTA           | *             | * non éligible | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Non éligible (*) |
| VCFTA           | *             | * non éligible | Tarif consolidé BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Non éligible (*) |
| VN-EAEU         | *             | * non éligible | Tarif consolidé BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Non éligible (*) |
| VIFTA           | *             | * non éligible | Tarif consolidé BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Non éligible (*) |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source    |
|-------|----------------------------------------|-------|---------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 50            | AC!E12168 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E12111 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F12111 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G12111 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H12111 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I12111 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J12111 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 1             | AJ!E12163 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F12163 |

| FTA     | Période                                | Année | Valeur source | Source      |
|---------|----------------------------------------|-------|---------------|-------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G12163   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H12163   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I12163   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J12163   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 2.5           | VJ!E12164   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 1             | VJ!F12164   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G12164   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H12164   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I12164   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J12164   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | *             | AK!F12167   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H12117 |
| AIFTA   | 30/12/2022                             | 2022  | *             | AI!F12123   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | *             | AI!G12123   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | *             | AI!H12123   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | *             | AI!I12123   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | *             | AI!J12123   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | *             | AI!K12123   |
| VKFTA   | 2022                                   | 2022  | 20            | VK!E12156   |
| VKFTA   | 2023                                   | 2023  | 20            | VK!F12156   |
| VKFTA   | 2024                                   | 2024  | 20            | VK!G12156   |
| VKFTA   | 2025                                   | 2025  | 20            | VK!H12156   |
| VKFTA   | 2026                                   | 2026  | 20            | VK!I12156   |
| VKFTA   | 2027                                   | 2027  | 20            | VK!J12156   |
| VCFTA   | 2022                                   | 2022  | *             | VC!D12201   |
| VCFTA   | 2023                                   | 2023  | *             | VC!E12201   |

| FTA     | Période | Année | Valeur source | Source       |
|---------|---------|-------|---------------|--------------|
| VCFTA   | 2024    | 2024  | *             | VC!F12201    |
| VCFTA   | 2025    | 2025  | *             | VC!G12201    |
| VCFTA   | 2026    | 2026  | *             | VC!H12201    |
| VCFTA   | 2027    | 2027  | *             | VC!I12201    |
| VN-EAEU | 2022    | 2022  | *             | EAV!D12186   |
| VN-EAEU | 2023    | 2023  | *             | EAV!E12186   |
| VN-EAEU | 2024    | 2024  | *             | EAV!F12186   |
| VN-EAEU | 2025    | 2025  | *             | EAV!G12186   |
| VN-EAEU | 2026    | 2026  | *             | EAV!H12186   |
| VN-EAEU | 2027    | 2027  | *             | EAV!I12186   |
| AHKFTA  | 2022    | 2022  | *             | AKH!D12186   |
| AHKFTA  | 2023    | 2023  | *             | AKH!E12186   |
| AHKFTA  | 2024    | 2024  | *             | AKH!F12186   |
| AHKFTA  | 2025    | 2025  | *             | AKH!G12186   |
| AHKFTA  | 2026    | 2026  | *             | AKH!H12186   |
| AHKFTA  | 2027    | 2027  | *             | AKH!I12186   |
| EVFTA   | 2022    | 2022  | 12,5          | EV-NK!D12203 |
| EVFTA   | 2023    | 2023  | 10            | EV-NK!E12203 |
| EVFTA   | 2024    | 2024  | 7,5           | EV-NK!F12203 |
| EVFTA   | 2025    | 2025  | 5             | EV-NK!G12203 |
| EVFTA   | 2026    | 2026  | 2,5           | EV-NK!H12203 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I12203 |
| UKVFTA  | 2022    | 2022  | 12,5          | UKV!D12202   |
| UKVFTA  | 2023    | 2023  | 10            | UKV!E12202   |
| UKVFTA  | 2024    | 2024  | 7,5           | UKV!F12202   |
| UKVFTA  | 2025    | 2025  | 5             | UKV!G12202   |

| FTA    | Période | Année          | Valeur source | Source         |
|--------|---------|----------------|---------------|----------------|
| UKVFTA | 2026    | 2026           | 2,5           | UKV!H12202     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I12202     |
| CPTPP  | (I)     | 2021 (DERIVED) | 10            | CPTPP!D12149   |
| CPTPP  | (II)    | 2022 (DERIVED) | 7,5           | CPTPP!E12149   |
| CPTPP  | (III)   | 2023 (DERIVED) | 5             | CPTPP!F12149   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 2,5           | CPTPP!G12149   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H12149   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I12149   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J12149   |
| RCEP A | 2022    | 2022           | 25            | RCEPT-A!D12186 |
| RCEP A | 2023    | 2023           | 25            | RCEPT-A!E12186 |
| RCEP A | 2024    | 2024           | 25            | RCEPT-A!F12186 |
| RCEP A | 2025    | 2025           | 25            | RCEPT-A!G12186 |
| RCEP A | 2026    | 2026           | 25            | RCEPT-A!H12186 |
| RCEP A | 2027    | 2027           | 25            | RCEPT-A!I12186 |
| RCEP B | 2022    | 2022           | 25            | B!D12186       |
| RCEP B | 2023    | 2023           | 25            | B!E12186       |
| RCEP B | 2024    | 2024           | 25            | B!F12186       |
| RCEP B | 2025    | 2025           | 25            | B!G12186       |
| RCEP B | 2026    | 2026           | 25            | B!H12186       |
| RCEP B | 2027    | 2027           | 25            | B!I12186       |
| RCEP C | 2022    | 2022           | 25            | C!D12186       |
| RCEP C | 2023    | 2023           | 25            | C!E12186       |
| RCEP C | 2024    | 2024           | 25            | C!F12186       |
| RCEP C | 2025    | 2025           | 25            | C!G12186       |
| RCEP C | 2026    | 2026           | 25            | C!H12186       |

| FTA    | Période | Année | Valeur source | Source    |
|--------|---------|-------|---------------|-----------|
| RCEP C | 2027    | 2027  | 25            | C!I12186  |
| RCEP D | 2022    | 2022  | 25            | D!D12185  |
| RCEP D | 2023    | 2023  | 25            | D!E12185  |
| RCEP D | 2024    | 2024  | 25            | D!F12185  |
| RCEP D | 2025    | 2025  | 25            | D!G12185  |
| RCEP D | 2026    | 2026  | 25            | D!H12185  |
| RCEP D | 2027    | 2027  | 25            | D!I12185  |
| RCEP E | 2022    | 2022  | 25            | E!D12189  |
| RCEP E | 2023    | 2023  | 25            | E!E12189  |
| RCEP E | 2024    | 2024  | 25            | E!F12189  |
| RCEP E | 2025    | 2025  | 25            | E!G12189  |
| RCEP E | 2026    | 2026  | 25            | E!H12189  |
| RCEP E | 2027    | 2027  | 25            | E!I12189  |
| RCEP F | 2022    | 2022  | 25            | F!D12186  |
| RCEP F | 2023    | 2023  | 25            | F!E12186  |
| RCEP F | 2024    | 2024  | 25            | F!F12186  |
| RCEP F | 2025    | 2025  | 25            | F!G12186  |
| RCEP F | 2026    | 2026  | 25            | F!H12186  |
| RCEP F | 2027    | 2027  | 25            | F!I12186  |
| VIFTA  | 2024    | 2024  | *             | VI!F11267 |
| VIFTA  | 2025    | 2025  | *             | VI!G11267 |
| VIFTA  | 2026    | 2026  | *             | VI!H11267 |
| VIFTA  | 2027    | 2027  | *             | VI!I11267 |

### Conseils et avertissements

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| Code de risque | Niveau | Nom du risque                                              | Description                                                                                                                                                                                                                                                                       | Données liées                                                                      | Référence juridique                | Action recommandée                                                                                           | Statut de vérification                            |
|----------------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|------------------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.                       | Texte cité dans la source ; validité non vérifiée |
| FTA-013        | YELLOW | FTA rate not lower than MFN                                | VKFTA 20%, RCEP (Annexe A) 25%, RCEP (Annexe B) 25%, RCEP (Annexe C) 25%, RCEP (Annexe D) 25%, RCEP (Annexe E) 25%, RCEP (Annexe F) 25%, 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. | Non vérifié – contrôle nécessaire                 |
| HS-003         | YELLOW | Classification Review Required – similar lines exist       | Subheading 8407.33 has 3 lines; 8407.33.90 is distinguished from its siblings by: Other.                                                                                                                                                                                          | 8407.33.10 For vehicles of heading 87.01; 8407.33.20 For vehicles of heading 87.11 | 31/2022/TT-BTC                     | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non vérifié – contrôle nécessaire                 |
| 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.                                               | Non vérifié – contrôle nécessaire                 |
| 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).              | Non vérifié – contrôle nécessaire                 |
| HS-005         | BLUE   | Chapter 98 equivalent exists                               | 8407.33.90 corresponds to Chapter 98 code 9849.20.14 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.                                                                                                                                                           | - - - - Loại khác                                                                  | 26/2023/NĐ-CP                      | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).                                            | Non vérifié – contrôle nécessaire                 |
| TR-004         | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8407.33.90. This does NOT mean there is no risk.                                                                                                                                                                                      |                                                                                    |                                    | Check the MOIT Trade Remedies Authority database.                                                            | Non vérifié – contrôle nécessaire                 |

| Code de risque | Niveau | Nom du risque                  | Description                                                                                           | Données liées | Référence juridique | Action recommandée                                                                                       | Statut de vérification                          |
|----------------|--------|--------------------------------|-------------------------------------------------------------------------------------------------------|---------------|---------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| DQ-001         | GREEN  | MFN rate present in the source | The MFN rate 20% for 8407.33.90 was checked against BT2026 (cell BT2026!N12891), 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. | Vérifié par rapport au fichier tarifaire source |

Politique de l'article

| Politique de l'article                                                                                        |
|---------------------------------------------------------------------------------------------------------------|
| Chúng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.