Vietnam Tariff Intelligence

HS 8407.21.90 detail

HS code	8407.21.90
Description	Spark-ignition reciprocating or rotary internal combustion piston engines / - Marine propulsion engines: / - - Outboard motors: / - - - Other
Unit	chiếc
Generated	04/11/2026 12:10:00
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://vietnamtariff.com/hs-code/84072190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	10.5	10.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12874
Preferential (MFN)	7	7%	26/2023/NĐ-CP	2023-07-15	BT2026!N12874
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12874
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH)	0% (except KH)	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
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	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	4,7	4.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	4,7	4.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	4,7	4.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	4,7	4.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex D)	4,8	4.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	4.9	4.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	7	7%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7	7%	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
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!E12151
ATIGA	2022	2022	0	AT!E12094
ATIGA	2023	2023	0	AT!F12094
ATIGA	2024	2024	0	AT!G12094
ATIGA	2025	2025	0	AT!H12094
ATIGA	2026	2026	0	AT!I12094
ATIGA	2027	2027	0	AT!J12094
AJCEP	30/12/2022 - 31/3/2023	2022	5	AJ!E12146
AJCEP	01/4/2023 - 31/3/2024	2023	5	AJ!F12146
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12146

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12146
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12146
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12146
VJEPA	30/12/2022 - 31/3/2023	2022	1	VJ!E12147
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F12147
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12147
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12147
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12147
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12147
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12150
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12100
AIFTA	30/12/2022	2022	*	AI!F12106
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12106
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12106
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12106
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12106
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12106
VKFTA	2022	2022	0	VK!E12139
VKFTA	2023	2023	0	VK!F12139
VKFTA	2024	2024	0	VK!G12139
VKFTA	2025	2025	0	VK!H12139
VKFTA	2026	2026	0	VK!I12139
VKFTA	2027	2027	0	VK!J12139
VCFTA	2022	2022	5	VC!D12184
VCFTA	2023	2023	5	VC!E12184
VCFTA	2024	2024	0	VC!F12184

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12184
VCFTA	2026	2026	0	VC!H12184
VCFTA	2027	2027	0	VC!I12184
VN-EAEU	2022	2022	1,4	EAV!D12169
VN-EAEU	2023	2023	0,9	EAV!E12169
VN-EAEU	2024	2024	0,5	EAV!F12169
VN-EAEU	2025	2025	0	EAV!G12169
VN-EAEU	2026	2026	0	EAV!H12169
VN-EAEU	2027	2027	0	EAV!I12169
AHKFTA	2022	2022	7	AKH!D12169
AHKFTA	2023	2023	7	AKH!E12169
AHKFTA	2024	2024	7	AKH!F12169
AHKFTA	2025	2025	7	AKH!G12169
AHKFTA	2026	2026	7	AKH!H12169
AHKFTA	2027	2027	7	AKH!I12169
EVFTA	2022	2022	3,6	EV-NK!D12186
EVFTA	2023	2023	3,1	EV-NK!E12186
EVFTA	2024	2024	2,7	EV-NK!F12186
EVFTA	2025	2025	2,2	EV-NK!G12186
EVFTA	2026	2026	1,8	EV-NK!H12186
EVFTA	2027	2027	1,3	EV-NK!I12186
UKVFTA	2022	2022	3,6	UKV!D12185
UKVFTA	2023	2023	3,1	UKV!E12185
UKVFTA	2024	2024	2,7	UKV!F12185
UKVFTA	2025	2025	2,2	UKV!G12185
UKVFTA	2026	2026	1,8	UKV!H12185

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I12185
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12132
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12132
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12132
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12132
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12132
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12132
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12132
RCEP A	2022	2022	6,5	RCEPT-A!D12169
RCEP A	2023	2023	6,1	RCEPT-A!E12169
RCEP A	2024	2024	5,6	RCEPT-A!F12169
RCEP A	2025	2025	5,1	RCEPT-A!G12169
RCEP A	2026	2026	4,7	RCEPT-A!H12169
RCEP A	2027	2027	4,2	RCEPT-A!I12169
RCEP B	2022	2022	6,5	B!D12169
RCEP B	2023	2023	6,1	B!E12169
RCEP B	2024	2024	5,6	B!F12169
RCEP B	2025	2025	5,1	B!G12169
RCEP B	2026	2026	4,7	B!H12169
RCEP B	2027	2027	4,2	B!I12169
RCEP C	2022	2022	7	C!D12169
RCEP C	2023	2023	7	C!E12169
RCEP C	2024	2024	7	C!F12169
RCEP C	2025	2025	7	C!G12169
RCEP C	2026	2026	7	C!H12169
RCEP C	2027	2027	7	C!I12169

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	6,6	D!D12168
RCEP D	2023	2023	6,1	D!E12168
RCEP D	2024	2024	5,7	D!F12168
RCEP D	2025	2025	5,3	D!G12168
RCEP D	2026	2026	4,8	D!H12168
RCEP D	2027	2027	4,4	D!I12168
RCEP E	2022	2022	6,5	E!D12172
RCEP E	2023	2023	6,1	E!E12172
RCEP E	2024	2024	5,6	E!F12172
RCEP E	2025	2025	5,1	E!G12172
RCEP E	2026	2026	4,7	E!H12172
RCEP E	2027	2027	4,2	E!I12172
RCEP F	2022	2022	6,5	F!D12169
RCEP F	2023	2023	6,1	F!E12169
RCEP F	2024	2024	5,6	F!F12169
RCEP F	2025	2025	5,1	F!G12169
RCEP F	2026	2026	4,7	F!H12169
RCEP F	2027	2027	4,2	F!I12169
VIFTA	2024	2024	6.3	VI!F11250
VIFTA	2025	2025	5.6	VI!G11250
VIFTA	2026	2026	4.9	VI!H11250
VIFTA	2027	2027	4.2	VI!I11250

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	AHKFTA 7%, RCEP (Annex C) 7%: the preferential rate is equal to or higher than the MFN rate (7%) in the source tariff – claiming the FTA brings no saving.	MFN 7%		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 8407.21 has 2 lines; 8407.21.90 is distinguished from its siblings by: Other.	8407.21.10 Of a power not exceeding 22.38 kW	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 8407.21.90. 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 7% for 8407.21.90 was checked against BT2026 (cell BT2026!N12874), 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.