Vietnam Tariff Intelligence

HS 8407.33.90 detail

HS code	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
Unit	chiếc
Generated	02/11/2026 07:30:05
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/84073390/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12891
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N12891
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12891
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
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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VKFTA	20	20%	Consolidated BT2026	2026	VK	125/2022/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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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 (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!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	Period	Year	Source value	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	Period	Year	Source value	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	Period	Year	Source value	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	Period	Year	Source value	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

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	VKFTA 20%, 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 (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.	Not verified – check required
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.	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	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).	Not verified – check required
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.	Not verified – check required
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.	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.