Vietnam Tariff Intelligence

HS 8407.34.94 detail

HS code	8407.34.94
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 1,000 cc: / - - - Other: / - - - - Other: / - - - - - Of a cylinder capacity not exceeding 2,000 cc
Unit	chiếc
Generated	03/11/2026 14:54:15
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/84073494/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	27	27%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12906
Preferential (MFN)	18	18%	26/2023/NĐ-CP	2023-07-15	BT2026!N12906
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12906
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	2,2	2.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,2	2.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AJCEP	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VIFTA	12.6	12.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	18	18%	Consolidated BT2026	2026	VK	125/2022/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
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 (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		50	AC!E12183
ATIGA	2022	2022	0	AT!E12126
ATIGA	2023	2023	0	AT!F12126
ATIGA	2024	2024	0	AT!G12126
ATIGA	2025	2025	0	AT!H12126
ATIGA	2026	2026	0	AT!I12126
ATIGA	2027	2027	0	AT!J12126
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E12178
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F12178
AJCEP	01/4/2024 - 31/3/2025	2024	3	AJ!G12178
AJCEP	01/4/2025 - 31/3/2026	2025	3	AJ!H12178

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	3	AJ!I12178
AJCEP	01/4/2027 - 31/3/2028	2027	3	AJ!J12178
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E12179
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F12179
VJEPA	01/4/2024 - 31/3/2025	2024	3	VJ!G12179
VJEPA	01/4/2025 - 31/3/2026	2025	3	VJ!H12179
VJEPA	01/4/2026 - 31/3/2027	2026	3	VJ!I12179
VJEPA	01/4/2027 - 31/3/2028	2027	3	VJ!J12179
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F12182
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12132
AIFTA	30/12/2022	2022	*	AI!F12138
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12138
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12138
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12138
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12138
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12138
VKFTA	2022	2022	18	VK!E12171
VKFTA	2023	2023	18	VK!F12171
VKFTA	2024	2024	18	VK!G12171
VKFTA	2025	2025	18	VK!H12171
VKFTA	2026	2026	18	VK!I12171
VKFTA	2027	2027	18	VK!J12171
VCFTA	2022	2022	3	VC!D12216
VCFTA	2023	2023	3	VC!E12216
VCFTA	2024	2024	0	VC!F12216
VCFTA	2025	2025	0	VC!G12216

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12216
VCFTA	2027	2027	0	VC!I12216
VN-EAEU	2022	2022	*	EAV!D12201
VN-EAEU	2023	2023	*	EAV!E12201
VN-EAEU	2024	2024	*	EAV!F12201
VN-EAEU	2025	2025	*	EAV!G12201
VN-EAEU	2026	2026	*	EAV!H12201
VN-EAEU	2027	2027	*	EAV!I12201
AHKFTA	2022	2022	*	AKH!D12201
AHKFTA	2023	2023	*	AKH!E12201
AHKFTA	2024	2024	*	AKH!F12201
AHKFTA	2025	2025	*	AKH!G12201
AHKFTA	2026	2026	*	AKH!H12201
AHKFTA	2027	2027	*	AKH!I12201
EVFTA	2022	2022	11,2	EV-NK!D12218
EVFTA	2023	2023	9	EV-NK!E12218
EVFTA	2024	2024	6,7	EV-NK!F12218
EVFTA	2025	2025	4,5	EV-NK!G12218
EVFTA	2026	2026	2,2	EV-NK!H12218
EVFTA	2027	2027	0	EV-NK!I12218
UKVFTA	2022	2022	11,2	UKV!D12217
UKVFTA	2023	2023	9	UKV!E12217
UKVFTA	2024	2024	6,7	UKV!F12217
UKVFTA	2025	2025	4,5	UKV!G12217
UKVFTA	2026	2026	2,2	UKV!H12217
UKVFTA	2027	2027	0	UKV!I12217

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)		CPTPP!12170
CPTPP	(II)	2022 (DERIVED)		CPTPP!12170
CPTPP	(III)	2023 (DERIVED)		CPTPP!12170
CPTPP	(IV)	2024 (DERIVED)		CPTPP!12170
CPTPP	(V)	2025 (DERIVED)		CPTPP!12170
CPTPP	(VI)	2026 (DERIVED)		CPTPP!12170
CPTPP	(VII)	2027 (DERIVED)		CPTPP!12170
RCEP A	2022	2022	18	RCEPT-A!D12201
RCEP A	2023	2023	18	RCEPT-A!E12201
RCEP A	2024	2024	18	RCEPT-A!F12201
RCEP A	2025	2025	18	RCEPT-A!G12201
RCEP A	2026	2026	18	RCEPT-A!H12201
RCEP A	2027	2027	18	RCEPT-A!I12201
RCEP B	2022	2022	18	B!D12201
RCEP B	2023	2023	18	B!E12201
RCEP B	2024	2024	18	B!F12201
RCEP B	2025	2025	18	B!G12201
RCEP B	2026	2026	18	B!H12201
RCEP B	2027	2027	18	B!I12201
RCEP C	2022	2022	18	C!D12201
RCEP C	2023	2023	18	C!E12201
RCEP C	2024	2024	18	C!F12201
RCEP C	2025	2025	18	C!G12201
RCEP C	2026	2026	18	C!H12201
RCEP C	2027	2027	18	C!I12201
RCEP D	2022	2022	18	D!D12200

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	18	D!E12200
RCEP D	2024	2024	18	D!F12200
RCEP D	2025	2025	18	D!G12200
RCEP D	2026	2026	18	D!H12200
RCEP D	2027	2027	18	D!I12200
RCEP E	2022	2022	18	E!D12204
RCEP E	2023	2023	18	E!E12204
RCEP E	2024	2024	18	E!F12204
RCEP E	2025	2025	18	E!G12204
RCEP E	2026	2026	18	E!H12204
RCEP E	2027	2027	18	E!I12204
RCEP F	2022	2022	18	F!D12201
RCEP F	2023	2023	18	F!E12201
RCEP F	2024	2024	18	F!F12201
RCEP F	2025	2025	18	F!G12201
RCEP F	2026	2026	18	F!H12201
RCEP F	2027	2027	18	F!I12201
VIFTA	2024	2024	16,2	VI!F11282
VIFTA	2025	2025	14.4	VI!G11282
VIFTA	2026	2026	12.6	VI!H11282
VIFTA	2027	2027	10.8	VI!I11282

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	RCEP (Annex A) 18%, RCEP (Annex B) 18%, RCEP (Annex C) 18%, RCEP (Annex D) 18%, RCEP (Annex E) 18%, RCEP (Annex F) 18%, VKFTA 18%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (18%) in the source tariff – claiming the FTA brings no saving.	MFN 18%		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 8407.34 has 12 lines; 8407.34.94 is distinguished from its siblings by: Of a cylinder capacity not exceeding 2,000 cc.	8407.34.40 For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc; 8407.34.50 For other vehicles of heading 87.01; 8407.34.60 For vehicles of heading 87.11; 8407.34.71 Of a cylinder capacity not exceeding 2,000 cc; 8407.34.72 Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc; 8407.34.73 Of a cylinder capacity exceeding 3,000 cc	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	8407.34.94 corresponds to Chapter 98 code 9849.20.18 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - - Dung tích xi lanh không quá 2.000 cc	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 8407.34.94. 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 18% for 8407.34.94 was checked against BT2026 (cell BT2026!N12906), 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.