

HS 8407.34.99 detail

|                     |                                                                                                                                                                                                                                                                                                                |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8407.34.99                                                                                                                                                                                                                                                                                                     |
| 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 exceeding 3,000 cc |
| Unit                | chiếc                                                                                                                                                                                                                                                                                                          |
| Generated           | 31/10/2026 23:57:56                                                                                                                                                                                                                                                                                            |
| 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                | <a href="https://vietnamtariff.com/hs-code/84073499/">https://vietnamtariff.com/hs-code/84073499/</a>                                                                                                                                                                                                          |

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!K12908 |
| Preferential (MFN)   | 18           | 18%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N12908 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12908 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ATIGA             | 0    | 0%    | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| VCFTA             | 0    | 0%    | Consolidated<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad valorem |
| VN-EAEU           | 0    | 0%    | Consolidated<br>BT2026 | 2026                                      | EAV                                  | 113/2022/NĐ-<br>CP | Ad valorem |
| VN-LAO            | 0    | 0%    | Consolidated<br>BT2026 |                                           | S                                    | 206/2025/NĐ-<br>CP | Ad valorem |
| EVFTA             | 2,2  | 2.2%  | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA            | 2,2  | 2.2%  | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| AJCEP             | 3    | 3%    | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | Aj                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| VJEPA             | 3    | 3%    | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | JV · Form VJ                         | 124/2022/NĐ-<br>CP | Ad valorem |
| VIFTA             | 12.6 | 12.6% | Consolidated<br>BT2026 | 2026                                      | Form VI (verify)                     | 131/2024/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>A) | 18   | 18%   | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>B) | 18   | 18%   | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>C) | 18   | 18%   | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>D) | 18   | 18%   | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>E) | 18   | 18%   | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>F) | 18   | 18%   | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |

|        |     |                       |                        |                                        |                       |                |                      |
|--------|-----|-----------------------|------------------------|----------------------------------------|-----------------------|----------------|----------------------|
| VKFTA  | 18  | 18%                   | Consolidated<br>BT2026 | 2026                                   | VK                    | 125/2022/NĐ-CP | Ad valorem           |
| CPTPP  | 0/0 | 0 / 0 (several rates) | Consolidated<br>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<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                     | 118/2022/NĐ-CP | Ad valorem           |
| AHKFTA | *   | * not eligible        | Consolidated<br>BT2026 | 2026                                   | AHK                   | 123/2022/NĐ-CP | Not eligible (*)     |
| AIFTA  | *   | * not eligible        | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                | AI                    | 122/2022/NĐ-CP | Not eligible (*)     |
| AKFTA  | *   | * not eligible        | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                    | 119/2022/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!E12185 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E12128 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F12128 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G12128 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H12128 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I12128 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J12128 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 3            | AJ!E12180 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 3            | AJ!F12180 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 3            | AJ!G12180 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 3            | AJ!H12180 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 3            | AJ!I12180   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 3            | AJ!J12180   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 3            | VJ!E12181   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 3            | VJ!F12181   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 3            | VJ!G12181   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 3            | VJ!H12181   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 3            | VJ!I12181   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 3            | VJ!J12181   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | *            | AK!F12184   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H12134 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F12140   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G12140   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H12140   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I12140   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J12140   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K12140   |
| VKFTA   | 2022                                   | 2022 | 18           | VK!E12173   |
| VKFTA   | 2023                                   | 2023 | 18           | VK!F12173   |
| VKFTA   | 2024                                   | 2024 | 18           | VK!G12173   |
| VKFTA   | 2025                                   | 2025 | 18           | VK!H12173   |
| VKFTA   | 2026                                   | 2026 | 18           | VK!I12173   |
| VKFTA   | 2027                                   | 2027 | 18           | VK!J12173   |
| VCFTA   | 2022                                   | 2022 | 3            | VC!D12218   |
| VCFTA   | 2023                                   | 2023 | 3            | VC!E12218   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F12218   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G12218   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H12218    |
| VCFTA   | 2027   | 2027 | 0            | VC!I12218    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D12203   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E12203   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F12203   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G12203   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H12203   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I12203   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D12203   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E12203   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F12203   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G12203   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H12203   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I12203   |
| EVFTA   | 2022   | 2022 | 11,2         | EV-NK!D12220 |
| EVFTA   | 2023   | 2023 | 9            | EV-NK!E12220 |
| EVFTA   | 2024   | 2024 | 6,7          | EV-NK!F12220 |
| EVFTA   | 2025   | 2025 | 4,5          | EV-NK!G12220 |
| EVFTA   | 2026   | 2026 | 2,2          | EV-NK!H12220 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I12220 |
| UKVFTA  | 2022   | 2022 | 11,2         | UKV!D12219   |
| UKVFTA  | 2023   | 2023 | 9            | UKV!E12219   |
| UKVFTA  | 2024   | 2024 | 6,7          | UKV!F12219   |
| UKVFTA  | 2025   | 2025 | 4,5          | UKV!G12219   |
| UKVFTA  | 2026   | 2026 | 2,2          | UKV!H12219   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I12219   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| CPTPP  | (I)    | 2021 (DERIVED) |              | CPTPP!12176    |
| CPTPP  | (II)   | 2022 (DERIVED) |              | CPTPP!12176    |
| CPTPP  | (III)  | 2023 (DERIVED) |              | CPTPP!12176    |
| CPTPP  | (IV)   | 2024 (DERIVED) |              | CPTPP!12176    |
| CPTPP  | (V)    | 2025 (DERIVED) |              | CPTPP!12176    |
| CPTPP  | (VI)   | 2026 (DERIVED) |              | CPTPP!12176    |
| CPTPP  | (VII)  | 2027 (DERIVED) |              | CPTPP!12176    |
| RCEP A | 2022   | 2022           | 18           | RCEPT-A!D12203 |
| RCEP A | 2023   | 2023           | 18           | RCEPT-A!E12203 |
| RCEP A | 2024   | 2024           | 18           | RCEPT-A!F12203 |
| RCEP A | 2025   | 2025           | 18           | RCEPT-A!G12203 |
| RCEP A | 2026   | 2026           | 18           | RCEPT-A!H12203 |
| RCEP A | 2027   | 2027           | 18           | RCEPT-A!I12203 |
| RCEP B | 2022   | 2022           | 18           | B!D12203       |
| RCEP B | 2023   | 2023           | 18           | B!E12203       |
| RCEP B | 2024   | 2024           | 18           | B!F12203       |
| RCEP B | 2025   | 2025           | 18           | B!G12203       |
| RCEP B | 2026   | 2026           | 18           | B!H12203       |
| RCEP B | 2027   | 2027           | 18           | B!I12203       |
| RCEP C | 2022   | 2022           | 18           | C!D12203       |
| RCEP C | 2023   | 2023           | 18           | C!E12203       |
| RCEP C | 2024   | 2024           | 18           | C!F12203       |
| RCEP C | 2025   | 2025           | 18           | C!G12203       |
| RCEP C | 2026   | 2026           | 18           | C!H12203       |
| RCEP C | 2027   | 2027           | 18           | C!I12203       |
| RCEP D | 2022   | 2022           | 18           | D!D12202       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2023   | 2023 | 18           | D!E12202  |
| RCEP D | 2024   | 2024 | 18           | D!F12202  |
| RCEP D | 2025   | 2025 | 18           | D!G12202  |
| RCEP D | 2026   | 2026 | 18           | D!H12202  |
| RCEP D | 2027   | 2027 | 18           | D!I12202  |
| RCEP E | 2022   | 2022 | 18           | E!D12206  |
| RCEP E | 2023   | 2023 | 18           | E!E12206  |
| RCEP E | 2024   | 2024 | 18           | E!F12206  |
| RCEP E | 2025   | 2025 | 18           | E!G12206  |
| RCEP E | 2026   | 2026 | 18           | E!H12206  |
| RCEP E | 2027   | 2027 | 18           | E!I12206  |
| RCEP F | 2022   | 2022 | 18           | F!D12203  |
| RCEP F | 2023   | 2023 | 18           | F!E12203  |
| RCEP F | 2024   | 2024 | 18           | F!F12203  |
| RCEP F | 2025   | 2025 | 18           | F!G12203  |
| RCEP F | 2026   | 2026 | 18           | F!H12203  |
| RCEP F | 2027   | 2027 | 18           | F!I12203  |
| VIFTA  | 2024   | 2024 | 16,2         | VI!F11284 |
| VIFTA  | 2025   | 2025 | 14.4         | VI!G11284 |
| VIFTA  | 2026   | 2026 | 12.6         | VI!H11284 |
| VIFTA  | 2027   | 2027 | 10.8         | VI!I11284 |

### 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 ATKTK 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; 8407.34.99 is distinguished from its siblings by: Of a cylinder capacity exceeding 3,000 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                         | 8407.34.99 corresponds to Chapter 98 code 9849.20.20 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.                                                                                                                                                     | - - - - Dung tích xi lanh trên 3.000 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 8407.34.99. 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 8407.34.99 was checked against BT2026 (cell BT2026!N12908), 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                                                                                                    |
| Chúng nhận chất lượng ATKTK 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.