Vietnam Tariff Intelligence

HS 8714.10.40 detail

HS code	8714.10.40
Description	Parts and accessories of vehicles of headings 87.11 to 87.13 / - Of motorcycles (including mopeds): / - - Gearing, gearbox, clutch and other transmission equipment and parts thereof
Unit	kg/chiếc
Generated	03/11/2026 19:51:38
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/87141040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	48	48%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17662
Preferential (MFN)	32	32%	26/2023/NĐ-CP	2023-07-15	BT2026!N17662
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17662
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	4	4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4	4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	13 (-BN, ID, PH, TH)	13% (except BN, ID, PH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	32	32%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	32	32%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	32	32%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	32	32%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	32	32%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	32	32%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	32	32%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AKFTA	40	40%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AJCEP	45	45%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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 (*)
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)		13	AC!E16982
ATIGA	2022	2022	0	AT!E16911
ATIGA	2023	2023	0	AT!F16911
ATIGA	2024	2024	0	AT!G16911
ATIGA	2025	2025	0	AT!H16911
ATIGA	2026	2026	0	AT!I16911
ATIGA	2027	2027	0	AT!J16911
AJCEP	30/12/2022 - 31/3/2023	2022	45	AJ!E16967
AJCEP	01/4/2023 - 31/3/2024	2023	45	AJ!F16967
AJCEP	01/4/2024 - 31/3/2025	2024	45	AJ!G16967

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	45	AJ!H16967
AJCEP	01/4/2026 - 31/3/2027	2026	45	AJ!I16967
AJCEP	01/4/2027 - 31/3/2028	2027	45	AJ!J16967
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16968
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16968
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16968
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16968
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16968
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16968
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F16973
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16928
AIFTA	30/12/2022	2022	*	AI!F16925
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16925
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16925
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16925
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16925
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16925
VKFTA	2022	2022	32	VK!E16971
VKFTA	2023	2023	32	VK!F16971
VKFTA	2024	2024	32	VK!G16971
VKFTA	2025	2025	32	VK!H16971
VKFTA	2026	2026	32	VK!I16971
VKFTA	2027	2027	32	VK!J16971
VCFTA	2022	2022	*	VC!D17033
VCFTA	2023	2023	*	VC!E17033
VCFTA	2024	2024	*	VC!F17033

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G17033
VCFTA	2026	2026	*	VC!H17033
VCFTA	2027	2027	*	VC!I17033
VN-EAEU	2022	2022	*	EAV!D17009
VN-EAEU	2023	2023	*	EAV!E17009
VN-EAEU	2024	2024	*	EAV!F17009
VN-EAEU	2025	2025	*	EAV!G17009
VN-EAEU	2026	2026	*	EAV!H17009
VN-EAEU	2027	2027	*	EAV!I17009
AHKFTA	2022	2022	*	AKH!D17004
AHKFTA	2023	2023	*	AKH!E17004
AHKFTA	2024	2024	*	AKH!F17004
AHKFTA	2025	2025	*	AKH!G17004
AHKFTA	2026	2026	*	AKH!H17004
AHKFTA	2027	2027	*	AKH!I17004
EVFTA	2022	2022	20	EV-NK!D17034
EVFTA	2023	2023	16	EV-NK!E17034
EVFTA	2024	2024	12	EV-NK!F17034
EVFTA	2025	2025	8	EV-NK!G17034
EVFTA	2026	2026	4	EV-NK!H17034
EVFTA	2027	2027	0	EV-NK!I17034
UKVFTA	2022	2022	20	UKV!D17033
UKVFTA	2023	2023	16	UKV!E17033
UKVFTA	2024	2024	12	UKV!F17033
UKVFTA	2025	2025	8	UKV!G17033
UKVFTA	2026	2026	4	UKV!H17033

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17033
CPTPP	(I)	2021 (DERIVED)	16,5	CPTPP!D17127
CPTPP	(II)	2022 (DERIVED)	12,3	CPTPP!E17127
CPTPP	(III)	2023 (DERIVED)	8,2	CPTPP!F17127
CPTPP	(IV)	2024 (DERIVED)	4,1	CPTPP!G17127
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17127
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17127
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17127
RCEP A	2022	2022	32	RCEPT-A!D16996
RCEP A	2023	2023	32	RCEPT-A!E16996
RCEP A	2024	2024	32	RCEPT-A!F16996
RCEP A	2025	2025	32	RCEPT-A!G16996
RCEP A	2026	2026	32	RCEPT-A!H16996
RCEP A	2027	2027	32	RCEPT-A!I16996
RCEP B	2022	2022	32	B!D16996
RCEP B	2023	2023	32	B!E16996
RCEP B	2024	2024	32	B!F16996
RCEP B	2025	2025	32	B!G16996
RCEP B	2026	2026	32	B!H16996
RCEP B	2027	2027	32	B!I16996
RCEP C	2022	2022	32	C!D16994
RCEP C	2023	2023	32	C!E16994
RCEP C	2024	2024	32	C!F16994
RCEP C	2025	2025	32	C!G16994
RCEP C	2026	2026	32	C!H16994
RCEP C	2027	2027	32	C!I16994

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	32	D!D16993
RCEP D	2023	2023	32	D!E16993
RCEP D	2024	2024	32	D!F16993
RCEP D	2025	2025	32	D!G16993
RCEP D	2026	2026	32	D!H16993
RCEP D	2027	2027	32	D!I16993
RCEP E	2022	2022	32	E!D16997
RCEP E	2023	2023	32	E!E16997
RCEP E	2024	2024	32	E!F16997
RCEP E	2025	2025	32	E!G16997
RCEP E	2026	2026	32	E!H16997
RCEP E	2027	2027	32	E!I16997
RCEP F	2022	2022	32	F!D16996
RCEP F	2023	2023	32	F!E16996
RCEP F	2024	2024	32	F!F16996
RCEP F	2025	2025	32	F!G16996
RCEP F	2026	2026	32	F!H16996
RCEP F	2027	2027	32	F!I16996
VIFTA	2024	2024	*	VI!F15939
VIFTA	2025	2025	*	VI!G15939
VIFTA	2026	2026	*	VI!H15939
VIFTA	2027	2027	*	VI!I15939

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Phương tiện QSD cấp NK (08/2023/TT-BCT - PL1.II)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 32%, RCEP (Annex B) 32%, RCEP (Annex C) 32%, RCEP (Annex D) 32%, RCEP (Annex E) 32%, RCEP (Annex F) 32%, VKFTA 32%, AKFTA 40%, AJCEP 45%: the preferential rate is equal to or higher than the MFN rate (32%) in the source tariff – claiming the FTA brings no saving.	MFN 32%		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 8714.10 has 8 lines; 8714.10.40 is distinguished from its siblings by: Gearing, gearbox, clutch and other transmission equipment and parts thereof.	8714.10.10 Saddles; 8714.10.20 Spokes and nipples; 8714.10.30 Frame and forks including telescopic fork, rear suspension and parts thereof; 8714.10.50 Wheel rims; 8714.10.60 Brakes and parts thereof; 8714.10.70 Silencers (mufflers) and parts thereof	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 8714.10.40. 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 32% for 8714.10.40 was checked against BT2026 (cell BT2026!N17662), 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
Phương tiện QSD cấp NK (08/2023/TT-BCT - PL1.II)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.