Vietnam Tariff Intelligence

HS 8407.21.10 detail

HS code	8407.21.10
Description	Spark-ignition reciprocating or rotary internal combustion piston engines / - Marine propulsion engines: / - - Outboard motors: / - - - Of a power not exceeding 22.38 kW
Unit	chiếc
Generated	05/11/2026 14:53:41
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/84072110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12873
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12873
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12873
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-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	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/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	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	22	22%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	24	24%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	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
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 (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E12150
ATIGA	2022	2022	0	AT!E12093
ATIGA	2023	2023	0	AT!F12093
ATIGA	2024	2024	0	AT!G12093
ATIGA	2025	2025	0	AT!H12093
ATIGA	2026	2026	0	AT!I12093
ATIGA	2027	2027	0	AT!J12093
AJCEP	30/12/2022 - 31/3/2023	2022	5	AJ!E12145
AJCEP	01/4/2023 - 31/3/2024	2023	5	AJ!F12145
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12145

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12145
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12145
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12145
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E12146
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F12146
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12146
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12146
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12146
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12146
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F12149
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12099
AIFTA	30/12/2022	2022	*	AI!F12105
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12105
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12105
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12105
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12105
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12105
VKFTA	2022	2022	24	VK!E12138
VKFTA	2023	2023	24	VK!F12138
VKFTA	2024	2024	24	VK!G12138
VKFTA	2025	2025	24	VK!H12138
VKFTA	2026	2026	24	VK!I12138
VKFTA	2027	2027	24	VK!J12138
VCFTA	2022	2022	28	VC!D12183
VCFTA	2023	2023	28	VC!E12183
VCFTA	2024	2024	22	VC!F12183

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	22	VC!G12183
VCFTA	2026	2026	22	VC!H12183
VCFTA	2027	2027	22	VC!I12183
VN-EAEU	2022	2022	0	EAV!D12168
VN-EAEU	2023	2023	0	EAV!E12168
VN-EAEU	2024	2024	0	EAV!F12168
VN-EAEU	2025	2025	0	EAV!G12168
VN-EAEU	2026	2026	0	EAV!H12168
VN-EAEU	2027	2027	0	EAV!I12168
AHKFTA	2022	2022	*	AKH!D12168
AHKFTA	2023	2023	*	AKH!E12168
AHKFTA	2024	2024	*	AKH!F12168
AHKFTA	2025	2025	*	AKH!G12168
AHKFTA	2026	2026	*	AKH!H12168
AHKFTA	2027	2027	*	AKH!I12168
EVFTA	2022	2022	15,6	EV-NK!D12185
EVFTA	2023	2023	12,5	EV-NK!E12185
EVFTA	2024	2024	9,3	EV-NK!F12185
EVFTA	2025	2025	6,2	EV-NK!G12185
EVFTA	2026	2026	3,1	EV-NK!H12185
EVFTA	2027	2027	0	EV-NK!I12185
UKVFTA	2022	2022	15,6	UKV!D12184
UKVFTA	2023	2023	12,5	UKV!E12184
UKVFTA	2024	2024	9,3	UKV!F12184
UKVFTA	2025	2025	6,2	UKV!G12184
UKVFTA	2026	2026	3,1	UKV!H12184

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12184
CPTPP	(I)	2021 (DERIVED)	13,5	CPTPP!D12131
CPTPP	(II)	2022 (DERIVED)	10,1	CPTPP!E12131
CPTPP	(III)	2023 (DERIVED)	6,7	CPTPP!F12131
CPTPP	(IV)	2024 (DERIVED)	3,3	CPTPP!G12131
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12131
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12131
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12131
RCEP A	2022	2022	25	RCEPT-A!D12168
RCEP A	2023	2023	25	RCEPT-A!E12168
RCEP A	2024	2024	25	RCEPT-A!F12168
RCEP A	2025	2025	25	RCEPT-A!G12168
RCEP A	2026	2026	25	RCEPT-A!H12168
RCEP A	2027	2027	25	RCEPT-A!I12168
RCEP B	2022	2022	25	B!D12168
RCEP B	2023	2023	25	B!E12168
RCEP B	2024	2024	25	B!F12168
RCEP B	2025	2025	25	B!G12168
RCEP B	2026	2026	25	B!H12168
RCEP B	2027	2027	25	B!I12168
RCEP C	2022	2022	25	C!D12168
RCEP C	2023	2023	25	C!E12168
RCEP C	2024	2024	25	C!F12168
RCEP C	2025	2025	25	C!G12168
RCEP C	2026	2026	25	C!H12168
RCEP C	2027	2027	25	C!I12168

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	*	D!D12167
RCEP D	2023	2023	*	D!E12167
RCEP D	2024	2024	*	D!F12167
RCEP D	2025	2025	*	D!G12167
RCEP D	2026	2026	*	D!H12167
RCEP D	2027	2027	*	D!I12167
RCEP E	2022	2022	*	E!D12171
RCEP E	2023	2023	*	E!E12171
RCEP E	2024	2024	*	E!F12171
RCEP E	2025	2025	*	E!G12171
RCEP E	2026	2026	*	E!H12171
RCEP E	2027	2027	*	E!I12171
RCEP F	2022	2022	25	F!D12168
RCEP F	2023	2023	25	F!E12168
RCEP F	2024	2024	25	F!F12168
RCEP F	2025	2025	25	F!G12168
RCEP F	2026	2026	25	F!H12168
RCEP F	2027	2027	25	F!I12168
VIFTA	2024	2024	22,5	VI!F11249
VIFTA	2025	2025	20	VI!G11249
VIFTA	2026	2026	17.5	VI!H11249
VIFTA	2027	2027	15	VI!I11249

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) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex F) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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; 8407.21.10 is distinguished from its siblings by: Of a power not exceeding 22.38 kW.	8407.21.90 Other	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 8407.21.10. 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 25% for 8407.21.10 was checked against BT2026 (cell BT2026!N12873), 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.