

## HS 8407.33.20 detail

|                     |                                                                                                                                                                                                                                                                                         |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8407.33.20                                                                                                                                                                                                                                                                              |
| 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: / - - - For vehicles of heading 87.11 |
| Unit                | chiếc                                                                                                                                                                                                                                                                                   |
| Generated           | 31/10/2026 23:20:37                                                                                                                                                                                                                                                                     |
| 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/84073320/">https://vietnamtariff.com/hs-code/84073320/</a>                                                                                                                                                                                   |

### 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!K12890 |
| Preferential (MFN)   | 32           | 32%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N12890 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12890 |
| 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     |
|-------|--------------|------|------------------------|-----------------------|-----------------|----------------|------------|
| AJCEP | 0            | 0%   | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027 | AJ              | 120/2022/NĐ-CP | Ad valorem |

| 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 |
| 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 |
| VIFTA          | 22.4         | 22.4%   | Consolidated BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/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 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    |
| 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 |

| FTA            | Source value | Rate           | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status           |
|----------------|--------------|----------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------------|
| 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 (*) |
| RCEP (Annex C) | *            | * not eligible | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/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 (*) |
| 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 (*) |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source    |
|-------|----------------------------------------|------|--------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 50           | AC!E12167 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E12110 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F12110 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G12110 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H12110 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I12110 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J12110 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 11           | AJ!E12162 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F12162 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G12162   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H12162   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I12162   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J12162   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 12,5         | VJ!E12163   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 1            | VJ!F12163   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G12163   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H12163   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I12163   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J12163   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | *            | AK!F12166   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5            | AANZ!H12116 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F12122   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G12122   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H12122   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I12122   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J12122   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K12122   |
| VKFTA   | 2022                                   | 2022 | 32           | VK!E12155   |
| VKFTA   | 2023                                   | 2023 | 32           | VK!F12155   |
| VKFTA   | 2024                                   | 2024 | 32           | VK!G12155   |
| VKFTA   | 2025                                   | 2025 | 32           | VK!H12155   |
| VKFTA   | 2026                                   | 2026 | 32           | VK!I12155   |
| VKFTA   | 2027                                   | 2027 | 32           | VK!J12155   |
| VCFTA   | 2022                                   | 2022 | *            | VC!D12200   |
| VCFTA   | 2023                                   | 2023 | *            | VC!E12200   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2024   | 2024 | *            | VC!F12200    |
| VCFTA   | 2025   | 2025 | *            | VC!G12200    |
| VCFTA   | 2026   | 2026 | *            | VC!H12200    |
| VCFTA   | 2027   | 2027 | *            | VC!I12200    |
| VN-EAEU | 2022   | 2022 | *            | EAV!D12185   |
| VN-EAEU | 2023   | 2023 | *            | EAV!E12185   |
| VN-EAEU | 2024   | 2024 | *            | EAV!F12185   |
| VN-EAEU | 2025   | 2025 | *            | EAV!G12185   |
| VN-EAEU | 2026   | 2026 | *            | EAV!H12185   |
| VN-EAEU | 2027   | 2027 | *            | EAV!I12185   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D12185   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E12185   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F12185   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G12185   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H12185   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I12185   |
| EVFTA   | 2022   | 2022 | 20           | EV-NK!D12202 |
| EVFTA   | 2023   | 2023 | 16           | EV-NK!E12202 |
| EVFTA   | 2024   | 2024 | 12           | EV-NK!F12202 |
| EVFTA   | 2025   | 2025 | 8            | EV-NK!G12202 |
| EVFTA   | 2026   | 2026 | 4            | EV-NK!H12202 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I12202 |
| UKVFTA  | 2022   | 2022 | 20           | UKV!D12201   |
| UKVFTA  | 2023   | 2023 | 16           | UKV!E12201   |
| UKVFTA  | 2024   | 2024 | 12           | UKV!F12201   |
| UKVFTA  | 2025   | 2025 | 8            | UKV!G12201   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2026   | 2026           | 4            | UKV!H12201     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I12201     |
| CPTPP  | (I)    | 2021 (DERIVED) | 18,5         | CPTPP!D12148   |
| CPTPP  | (II)   | 2022 (DERIVED) | 13,8         | CPTPP!E12148   |
| CPTPP  | (III)  | 2023 (DERIVED) | 9,2          | CPTPP!F12148   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 4,6          | CPTPP!G12148   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H12148   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I12148   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J12148   |
| RCEP A | 2022   | 2022           | 32           | RCEPT-A!D12185 |
| RCEP A | 2023   | 2023           | 32           | RCEPT-A!E12185 |
| RCEP A | 2024   | 2024           | 32           | RCEPT-A!F12185 |
| RCEP A | 2025   | 2025           | 32           | RCEPT-A!G12185 |
| RCEP A | 2026   | 2026           | 32           | RCEPT-A!H12185 |
| RCEP A | 2027   | 2027           | 32           | RCEPT-A!I12185 |
| RCEP B | 2022   | 2022           | 32           | B!D12185       |
| RCEP B | 2023   | 2023           | 32           | B!E12185       |
| RCEP B | 2024   | 2024           | 32           | B!F12185       |
| RCEP B | 2025   | 2025           | 32           | B!G12185       |
| RCEP B | 2026   | 2026           | 32           | B!H12185       |
| RCEP B | 2027   | 2027           | 32           | B!I12185       |
| RCEP C | 2022   | 2022           | *            | C!D12185       |
| RCEP C | 2023   | 2023           | *            | C!E12185       |
| RCEP C | 2024   | 2024           | *            | C!F12185       |
| RCEP C | 2025   | 2025           | *            | C!G12185       |
| RCEP C | 2026   | 2026           | *            | C!H12185       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP C | 2027   | 2027 | *            | C!I12185  |
| RCEP D | 2022   | 2022 | *            | D!D12184  |
| RCEP D | 2023   | 2023 | *            | D!E12184  |
| RCEP D | 2024   | 2024 | *            | D!F12184  |
| RCEP D | 2025   | 2025 | *            | D!G12184  |
| RCEP D | 2026   | 2026 | *            | D!H12184  |
| RCEP D | 2027   | 2027 | *            | D!I12184  |
| RCEP E | 2022   | 2022 | *            | E!D12188  |
| RCEP E | 2023   | 2023 | *            | E!E12188  |
| RCEP E | 2024   | 2024 | *            | E!F12188  |
| RCEP E | 2025   | 2025 | *            | E!G12188  |
| RCEP E | 2026   | 2026 | *            | E!H12188  |
| RCEP E | 2027   | 2027 | *            | E!I12188  |
| RCEP F | 2022   | 2022 | 32           | F!D12185  |
| RCEP F | 2023   | 2023 | 32           | F!E12185  |
| RCEP F | 2024   | 2024 | 32           | F!F12185  |
| RCEP F | 2025   | 2025 | 32           | F!G12185  |
| RCEP F | 2026   | 2026 | 32           | F!H12185  |
| RCEP F | 2027   | 2027 | 32           | F!I12185  |
| VIFTA  | 2024   | 2024 | 28,8         | VI!F11266 |
| VIFTA  | 2025   | 2025 | 25.6         | VI!G11266 |
| VIFTA  | 2026   | 2026 | 22.4         | VI!H11266 |
| VIFTA  | 2027   | 2027 | 19.2         | VI!!11266 |

### 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) 32%, RCEP (Annex B) 32%, RCEP (Annex F) 32%, VKFTA 32%, ACFTA 50%: 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 8407.33 has 3 lines; 8407.33.20 is distinguished from its siblings by: For vehicles of heading 87.11.                                                                                                | 8407.33.10 For vehicles of heading 87.01; 8407.33.90 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 8407.33.20. 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 8407.33.20 was checked against BT2026 (cell BT2026!N12890), 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 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.