Vietnam Tariff Intelligence

HS 8483.40.90 detail

HS code	8483.40.90
Description	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) / - Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters: / - - Other
Unit	chiếc
Generated	02/11/2026 01:16:24
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/84834090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14635
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N14635
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14635
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	1	1%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E13989
ATIGA	2022	2022	0	AT!E13930
ATIGA	2023	2023	0	AT!F13930
ATIGA	2024	2024	0	AT!G13930
ATIGA	2025	2025	0	AT!H13930
ATIGA	2026	2026	0	AT!I13930
ATIGA	2027	2027	0	AT!J13930
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13984
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13984
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13984
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13984

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13984
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13984
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13985
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13985
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13985
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13985
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13985
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13985
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13988
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13936
AIFTA	30/12/2022	2022	*	AI!F13944
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G13944
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H13944
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I13944
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J13944
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K13944
VKFTA	2022	2022	0	VK!E13975
VKFTA	2023	2023	0	VK!F13975
VKFTA	2024	2024	0	VK!G13975
VKFTA	2025	2025	0	VK!H13975
VKFTA	2026	2026	0	VK!I13975
VKFTA	2027	2027	0	VK!J13975
VCFTA	2022	2022	1	VC!D14030
VCFTA	2023	2023	1	VC!E14030
VCFTA	2024	2024	1	VC!F14030
VCFTA	2025	2025	1	VC!G14030

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	1	VC!H14030
VCFTA	2027	2027	0	VC!I14030
VN-EAEU	2022	2022	0	EAV!D14007
VN-EAEU	2023	2023	0	EAV!E14007
VN-EAEU	2024	2024	0	EAV!F14007
VN-EAEU	2025	2025	0	EAV!G14007
VN-EAEU	2026	2026	0	EAV!H14007
VN-EAEU	2027	2027	0	EAV!I14007
AHKFTA	2022	2022	*	AKH!D14007
AHKFTA	2023	2023	*	AKH!E14007
AHKFTA	2024	2024	*	AKH!F14007
AHKFTA	2025	2025	*	AKH!G14007
AHKFTA	2026	2026	*	AKH!H14007
AHKFTA	2027	2027	*	AKH!I14007
EVFTA	2022	2022	5	EV-NK!D14022
EVFTA	2023	2023	3,3	EV-NK!E14022
EVFTA	2024	2024	1,6	EV-NK!F14022
EVFTA	2025	2025	0	EV-NK!G14022
EVFTA	2026	2026	0	EV-NK!H14022
EVFTA	2027	2027	0	EV-NK!I14022
UKVFTA	2022	2022	5	UKV!D14021
UKVFTA	2023	2023	3,3	UKV!E14021
UKVFTA	2024	2024	1,6	UKV!F14021
UKVFTA	2025	2025	0	UKV!G14021
UKVFTA	2026	2026	0	UKV!H14021
UKVFTA	2027	2027	0	UKV!I14021

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	5	CPTPP!D14014
CPTPP	(II)	2022 (DERIVED)	2,5	CPTPP!E14014
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14014
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14014
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14014
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14014
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14014
RCEP A	2022	2022	9,3	RCEPT-A!D14009
RCEP A	2023	2023	8,7	RCEPT-A!E14009
RCEP A	2024	2024	8	RCEPT-A!F14009
RCEP A	2025	2025	7,3	RCEPT-A!G14009
RCEP A	2026	2026	6,7	RCEPT-A!H14009
RCEP A	2027	2027	6	RCEPT-A!I14009
RCEP B	2022	2022	9,3	B!D14009
RCEP B	2023	2023	8,7	B!E14009
RCEP B	2024	2024	8	B!F14009
RCEP B	2025	2025	7,3	B!G14009
RCEP B	2026	2026	6,7	B!H14009
RCEP B	2027	2027	6	B!I14009
RCEP C	2022	2022	10	C!D14009
RCEP C	2023	2023	10	C!E14009
RCEP C	2024	2024	10	C!F14009
RCEP C	2025	2025	10	C!G14009
RCEP C	2026	2026	10	C!H14009
RCEP C	2027	2027	10	C!I14009
RCEP D	2022	2022	9,4	D!D14008

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,8	D!E14008
RCEP D	2024	2024	8,1	D!F14008
RCEP D	2025	2025	7,5	D!G14008
RCEP D	2026	2026	6,9	D!H14008
RCEP D	2027	2027	6,3	D!I14008
RCEP E	2022	2022	9,3	E!D14012
RCEP E	2023	2023	8,7	E!E14012
RCEP E	2024	2024	8	E!F14012
RCEP E	2025	2025	7,3	E!G14012
RCEP E	2026	2026	6,7	E!H14012
RCEP E	2027	2027	6	E!I14012
RCEP F	2022	2022	9,3	F!D14009
RCEP F	2023	2023	8,7	F!E14009
RCEP F	2024	2024	8	F!F14009
RCEP F	2025	2025	7,3	F!G14009
RCEP F	2026	2026	6,7	F!H14009
RCEP F	2027	2027	6	F!I14009
VIFTA	2024	2024	0	VI!F13014
VIFTA	2025	2025	0	VI!G13014
VIFTA	2026	2026	0	VI!H13014
VIFTA	2027	2027	0	VI!I13014

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex C) 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 8483.40 has 4 lines; 8483.40.90 is distinguished from its siblings by: Other.	8483.40.20 For marine vessels; 8483.40.30 For machinery of heading 84.29 or 84.30; 8483.40.40 For engines of vehicles of Chapter 87	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	8483.40.90 corresponds to Chapter 98 code 9818.29.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Bộ bánh răng và cụm bánh răng ăn khớp khác, trừ bánh xe có răng, đĩa xích và các bộ phận truyền chuyển động ở dạng riêng biệt; vít bi hoặc vít đũa; hộp số và các cơ cấu điều tốc khác, kể cả bộ biến đổi mô men xoắn	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 8483.40.90. 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 10% for 8483.40.90 was checked against BT2026 (cell BT2026!N14635), 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

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.