Vietnam Tariff Intelligence

# HS 8483.90.91 detail

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|---|---|
| **HS code** | 8483.90.91 |
| **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) / - Toothed wheels, chain sprockets and other transmission elements presented separately; parts: / - - Other: / - - - For goods of subheading 8701.10 or 8701.91 to 8701.95 |
| **Unit** | chiếc |
| **Generated** | 02/11/2026 11:51:57 |
| **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/84839091/ |

## 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!K14646 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N14646 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q14646 |
| 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 |
| VCFTA | 0 | 0% | Consolidated BT2026 | 2026 | VC | 112/2022/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 |
| AHKFTA | 2 | 2% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Annex C) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 5,5 | 5.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 5.7 | 5.7% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/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 |
| 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!E14000 |
| ATIGA | 2022 | 2022 | 0 | AT!E13941 |
| ATIGA | 2023 | 2023 | 0 | AT!F13941 |
| ATIGA | 2024 | 2024 | 0 | AT!G13941 |
| ATIGA | 2025 | 2025 | 0 | AT!H13941 |
| ATIGA | 2026 | 2026 | 0 | AT!I13941 |
| ATIGA | 2027 | 2027 | 0 | AT!J13941 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E13995 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F13995 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G13995 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H13995 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I13995 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J13995 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E13996 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F13996 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G13996 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H13996 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I13996 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J13996 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F13999 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H13947 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F13955 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G13955 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H13955 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I13955 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J13955 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K13955 |
| VKFTA | 2022 | 2022 | 0 | VK!E13986 |
| VKFTA | 2023 | 2023 | 0 | VK!F13986 |
| VKFTA | 2024 | 2024 | 0 | VK!G13986 |
| VKFTA | 2025 | 2025 | 0 | VK!H13986 |
| VKFTA | 2026 | 2026 | 0 | VK!I13986 |
| VKFTA | 2027 | 2027 | 0 | VK!J13986 |
| VCFTA | 2022 | 2022 | 2 | VC!D14041 |
| VCFTA | 2023 | 2023 | 1 | VC!E14041 |
| VCFTA | 2024 | 2024 | 0 | VC!F14041 |
| VCFTA | 2025 | 2025 | 0 | VC!G14041 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H14041 |
| VCFTA | 2027 | 2027 | 0 | VC!I14041 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D14018 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E14018 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F14018 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14018 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14018 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14018 |
| AHKFTA | 2022 | 2022 | 6 | AKH!D14018 |
| AHKFTA | 2023 | 2023 | 4 | AKH!E14018 |
| AHKFTA | 2024 | 2024 | 4 | AKH!F14018 |
| AHKFTA | 2025 | 2025 | 2 | AKH!G14018 |
| AHKFTA | 2026 | 2026 | 2 | AKH!H14018 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I14018 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D14033 |
| EVFTA | 2023 | 2023 | 3,3 | EV-NK!E14033 |
| EVFTA | 2024 | 2024 | 1,6 | EV-NK!F14033 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14033 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14033 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14033 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D14032 |
| UKVFTA | 2023 | 2023 | 3,3 | UKV!E14032 |
| UKVFTA | 2024 | 2024 | 1,6 | UKV!F14032 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14032 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H14032 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I14032 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14025 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14025 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14025 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14025 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14025 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14025 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14025 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D14020 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E14020 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F14020 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G14020 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H14020 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I14020 |
| RCEP B | 2022 | 2022 | 9 | B!D14020 |
| RCEP B | 2023 | 2023 | 8 | B!E14020 |
| RCEP B | 2024 | 2024 | 7 | B!F14020 |
| RCEP B | 2025 | 2025 | 6 | B!G14020 |
| RCEP B | 2026 | 2026 | 5 | B!H14020 |
| RCEP B | 2027 | 2027 | 4 | B!I14020 |
| RCEP C | 2022 | 2022 | 9 | C!D14020 |
| RCEP C | 2023 | 2023 | 8 | C!E14020 |
| RCEP C | 2024 | 2024 | 7 | C!F14020 |
| RCEP C | 2025 | 2025 | 6 | C!G14020 |
| RCEP C | 2026 | 2026 | 5 | C!H14020 |
| RCEP C | 2027 | 2027 | 4 | C!I14020 |
| RCEP D | 2022 | 2022 | 9,1 | D!D14019 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 8,2 | D!E14019 |
| RCEP D | 2024 | 2024 | 7,3 | D!F14019 |
| RCEP D | 2025 | 2025 | 6,4 | D!G14019 |
| RCEP D | 2026 | 2026 | 5,5 | D!H14019 |
| RCEP D | 2027 | 2027 | 4,5 | D!I14019 |
| RCEP E | 2022 | 2022 | 9 | E!D14023 |
| RCEP E | 2023 | 2023 | 8 | E!E14023 |
| RCEP E | 2024 | 2024 | 7 | E!F14023 |
| RCEP E | 2025 | 2025 | 6 | E!G14023 |
| RCEP E | 2026 | 2026 | 5 | E!H14023 |
| RCEP E | 2027 | 2027 | 4 | E!I14023 |
| RCEP F | 2022 | 2022 | 9 | F!D14020 |
| RCEP F | 2023 | 2023 | 8 | F!E14020 |
| RCEP F | 2024 | 2024 | 7 | F!F14020 |
| RCEP F | 2025 | 2025 | 6 | F!G14020 |
| RCEP F | 2026 | 2026 | 5 | F!H14020 |
| RCEP F | 2027 | 2027 | 4 | F!I14020 |
| VIFTA | 2024 | 2024 | 8,6 | VI!F13025 |
| VIFTA | 2025 | 2025 | 7.1 | VI!G13025 |
| VIFTA | 2026 | 2026 | 5.7 | VI!H13025 |
| VIFTA | 2027 | 2027 | 4.3 | VI!I13025 |

## Advisory & warnings

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8483.90 has 10 lines; 8483.90.91 is distinguished from its siblings by: For goods of subheading 8701.10 or 8701.91 to 8701.95. | 8483.90.11 For tractors of subheading 8701.10 or 8701.91 to 8701.95; 8483.90.13 For other tractors of heading 87.01; 8483.90.14 For goods of heading 87.11; 8483.90.15 For other goods of Chapter 87; 8483.90.19 Other; 8483.90.93 For other tractors of heading 87.01 | 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 8483.90.91. 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 8483.90.91 was checked against BT2026 (cell BT2026!N14646), 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.