Vietnam Tariff Intelligence

HS 8407.32.19 detail

HS code	8407.32.19
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 50 cc but not exceeding 250 cc: / - - - Exceeding 50 cc but not exceeding 110 cc: / - - - - Other
Unit	chiếc
Generated	11/11/2026 23:30:41
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/84073219/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12884
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N12884
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12884
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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,7	3.7%	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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VJEPA	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
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)		50	AC!E12161
ATIGA	2022	2022	0	AT!E12104
ATIGA	2023	2023	0	AT!F12104
ATIGA	2024	2024	0	AT!G12104
ATIGA	2025	2025	0	AT!H12104
ATIGA	2026	2026	0	AT!I12104
ATIGA	2027	2027	0	AT!J12104
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E12156
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F12156
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G12156
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H12156

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I12156
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J12156
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E12157
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F12157
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G12157
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H12157
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I12157
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J12157
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F12160
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H12110
AIFTA	30/12/2022	2022	*	AI!F12116
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12116
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12116
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12116
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12116
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12116
VKFTA	2022	2022	5	VK!E12149
VKFTA	2023	2023	5	VK!F12149
VKFTA	2024	2024	5	VK!G12149
VKFTA	2025	2025	5	VK!H12149
VKFTA	2026	2026	5	VK!I12149
VKFTA	2027	2027	5	VK!J12149
VCFTA	2022	2022	*	VC!D12194
VCFTA	2023	2023	*	VC!E12194
VCFTA	2024	2024	*	VC!F12194
VCFTA	2025	2025	*	VC!G12194

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H12194
VCFTA	2027	2027	*	VC!I12194
VN-EAEU	2022	2022	*	EAV!D12179
VN-EAEU	2023	2023	*	EAV!E12179
VN-EAEU	2024	2024	*	EAV!F12179
VN-EAEU	2025	2025	*	EAV!G12179
VN-EAEU	2026	2026	*	EAV!H12179
VN-EAEU	2027	2027	*	EAV!I12179
AHKFTA	2022	2022	*	AKH!D12179
AHKFTA	2023	2023	*	AKH!E12179
AHKFTA	2024	2024	*	AKH!F12179
AHKFTA	2025	2025	*	AKH!G12179
AHKFTA	2026	2026	*	AKH!H12179
AHKFTA	2027	2027	*	AKH!I12179
EVFTA	2022	2022	18,7	EV-NK!D12196
EVFTA	2023	2023	15	EV-NK!E12196
EVFTA	2024	2024	11,2	EV-NK!F12196
EVFTA	2025	2025	7,5	EV-NK!G12196
EVFTA	2026	2026	3,7	EV-NK!H12196
EVFTA	2027	2027	0	EV-NK!I12196
UKVFTA	2022	2022	18,7	UKV!D12195
UKVFTA	2023	2023	15	UKV!E12195
UKVFTA	2024	2024	11,2	UKV!F12195
UKVFTA	2025	2025	7,5	UKV!G12195
UKVFTA	2026	2026	3,7	UKV!H12195
UKVFTA	2027	2027	0	UKV!I12195

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	15	CPTPP!D12142
CPTPP	(II)	2022 (DERIVED)	11,2	CPTPP!E12142
CPTPP	(III)	2023 (DERIVED)	7,5	CPTPP!F12142
CPTPP	(IV)	2024 (DERIVED)	3,7	CPTPP!G12142
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12142
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12142
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12142
RCEP A	2022	2022	30	RCEPT-A!D12179
RCEP A	2023	2023	30	RCEPT-A!E12179
RCEP A	2024	2024	30	RCEPT-A!F12179
RCEP A	2025	2025	30	RCEPT-A!G12179
RCEP A	2026	2026	30	RCEPT-A!H12179
RCEP A	2027	2027	30	RCEPT-A!I12179
RCEP B	2022	2022	30	B!D12179
RCEP B	2023	2023	30	B!E12179
RCEP B	2024	2024	30	B!F12179
RCEP B	2025	2025	30	B!G12179
RCEP B	2026	2026	30	B!H12179
RCEP B	2027	2027	30	B!I12179
RCEP C	2022	2022	30	C!D12179
RCEP C	2023	2023	30	C!E12179
RCEP C	2024	2024	30	C!F12179
RCEP C	2025	2025	30	C!G12179
RCEP C	2026	2026	30	C!H12179
RCEP C	2027	2027	30	C!I12179
RCEP D	2022	2022	30	D!D12178

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	30	D!E12178
RCEP D	2024	2024	30	D!F12178
RCEP D	2025	2025	30	D!G12178
RCEP D	2026	2026	30	D!H12178
RCEP D	2027	2027	30	D!I12178
RCEP E	2022	2022	30	E!D12182
RCEP E	2023	2023	30	E!E12182
RCEP E	2024	2024	30	E!F12182
RCEP E	2025	2025	30	E!G12182
RCEP E	2026	2026	30	E!H12182
RCEP E	2027	2027	30	E!I12182
RCEP F	2022	2022	30	F!D12179
RCEP F	2023	2023	30	F!E12179
RCEP F	2024	2024	30	F!F12179
RCEP F	2025	2025	30	F!G12179
RCEP F	2026	2026	30	F!H12179
RCEP F	2027	2027	30	F!I12179
VIFTA	2024	2024	*	VI!F11260
VIFTA	2025	2025	*	VI!G11260
VIFTA	2026	2026	*	VI!H11260
VIFTA	2027	2027	*	VI!I11260

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	AJCEP 30%, RCEP (Annex A) 30%, RCEP (Annex B) 30%, RCEP (Annex C) 30%, RCEP (Annex D) 30%, RCEP (Annex E) 30%, RCEP (Annex F) 30%, VJEPA 30%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		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 8407.32 has 5 lines; 8407.32.19 is distinguished from its siblings by: Other.	8407.32.11 For vehicles of heading 87.01; 8407.32.12 For vehicles of heading 87.11; 8407.32.22 For vehicles of heading 87.11; 8407.32.29 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
HS-005	BLUE	Chapter 98 equivalent exists	8407.32.19 corresponds to Chapter 98 code 9849.20.12 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - - Loại khác	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 8407.32.19. 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 30% for 8407.32.19 was checked against BT2026 (cell BT2026!N12884), 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.