Vietnam Tariff Intelligence

# HS 8407.34.60 detail

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|---|---|
| **HS code** | 8407.34.60 |
| **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 1,000 cc: / - - - Fully assembled: / - - - - For vehicles of heading 87.11 |
| **Unit** | chiếc |
| **Generated** | 12/11/2026 06:36:31 |
| **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/84073460/ |

## 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!K12896 |
| Preferential (MFN) | 32 | 32% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N12896 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12896 |
| 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 |
|---|---|---|---|---|---|---|---|
| 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 | 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 |
| 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 |
| VCFTA | 40 | 40% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| 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 (*) |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| AIFTA | * | * not eligible | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Not eligible (*) |
| AJCEP | * | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/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 (*) |
| VJEPA | * | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/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!E12173 |
| ATIGA | 2022 | 2022 | 0 | AT!E12116 |
| ATIGA | 2023 | 2023 | 0 | AT!F12116 |
| ATIGA | 2024 | 2024 | 0 | AT!G12116 |
| ATIGA | 2025 | 2025 | 0 | AT!H12116 |
| ATIGA | 2026 | 2026 | 0 | AT!I12116 |
| ATIGA | 2027 | 2027 | 0 | AT!J12116 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E12168 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F12168 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G12168 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H12168 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I12168 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J12168 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E12169 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F12169 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G12169 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H12169 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I12169 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J12169 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F12172 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H12122 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F12128 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G12128 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H12128 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I12128 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J12128 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K12128 |
| VKFTA | 2022 | 2022 | 32 | VK!E12161 |
| VKFTA | 2023 | 2023 | 32 | VK!F12161 |
| VKFTA | 2024 | 2024 | 32 | VK!G12161 |
| VKFTA | 2025 | 2025 | 32 | VK!H12161 |
| VKFTA | 2026 | 2026 | 32 | VK!I12161 |
| VKFTA | 2027 | 2027 | 32 | VK!J12161 |
| VCFTA | 2022 | 2022 | 40 | VC!D12206 |
| VCFTA | 2023 | 2023 | 40 | VC!E12206 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 40 | VC!F12206 |
| VCFTA | 2025 | 2025 | 40 | VC!G12206 |
| VCFTA | 2026 | 2026 | 40 | VC!H12206 |
| VCFTA | 2027 | 2027 | 40 | VC!I12206 |
| VN-EAEU | 2022 | 2022 | * | EAV!D12191 |
| VN-EAEU | 2023 | 2023 | * | EAV!E12191 |
| VN-EAEU | 2024 | 2024 | * | EAV!F12191 |
| VN-EAEU | 2025 | 2025 | * | EAV!G12191 |
| VN-EAEU | 2026 | 2026 | * | EAV!H12191 |
| VN-EAEU | 2027 | 2027 | * | EAV!I12191 |
| AHKFTA | 2022 | 2022 | * | AKH!D12191 |
| AHKFTA | 2023 | 2023 | * | AKH!E12191 |
| AHKFTA | 2024 | 2024 | * | AKH!F12191 |
| AHKFTA | 2025 | 2025 | * | AKH!G12191 |
| AHKFTA | 2026 | 2026 | * | AKH!H12191 |
| AHKFTA | 2027 | 2027 | * | AKH!I12191 |
| EVFTA | 2022 | 2022 | 20 | EV-NK!D12208 |
| EVFTA | 2023 | 2023 | 16 | EV-NK!E12208 |
| EVFTA | 2024 | 2024 | 12 | EV-NK!F12208 |
| EVFTA | 2025 | 2025 | 8 | EV-NK!G12208 |
| EVFTA | 2026 | 2026 | 4 | EV-NK!H12208 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I12208 |
| UKVFTA | 2022 | 2022 | 20 | UKV!D12207 |
| UKVFTA | 2023 | 2023 | 16 | UKV!E12207 |
| UKVFTA | 2024 | 2024 | 12 | UKV!F12207 |
| UKVFTA | 2025 | 2025 | 8 | UKV!G12207 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 4 | UKV!H12207 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I12207 |
| CPTPP | (I) | 2021 (DERIVED) | 18,5 | CPTPP!D12154 |
| CPTPP | (II) | 2022 (DERIVED) | 13,8 | CPTPP!E12154 |
| CPTPP | (III) | 2023 (DERIVED) | 9,2 | CPTPP!F12154 |
| CPTPP | (IV) | 2024 (DERIVED) | 4,6 | CPTPP!G12154 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H12154 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I12154 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J12154 |
| RCEP A | 2022 | 2022 | 32 | RCEPT-A!D12191 |
| RCEP A | 2023 | 2023 | 32 | RCEPT-A!E12191 |
| RCEP A | 2024 | 2024 | 32 | RCEPT-A!F12191 |
| RCEP A | 2025 | 2025 | 32 | RCEPT-A!G12191 |
| RCEP A | 2026 | 2026 | 32 | RCEPT-A!H12191 |
| RCEP A | 2027 | 2027 | 32 | RCEPT-A!I12191 |
| RCEP B | 2022 | 2022 | 32 | B!D12191 |
| RCEP B | 2023 | 2023 | 32 | B!E12191 |
| RCEP B | 2024 | 2024 | 32 | B!F12191 |
| RCEP B | 2025 | 2025 | 32 | B!G12191 |
| RCEP B | 2026 | 2026 | 32 | B!H12191 |
| RCEP B | 2027 | 2027 | 32 | B!I12191 |
| RCEP C | 2022 | 2022 | * | C!D12191 |
| RCEP C | 2023 | 2023 | * | C!E12191 |
| RCEP C | 2024 | 2024 | * | C!F12191 |
| RCEP C | 2025 | 2025 | * | C!G12191 |
| RCEP C | 2026 | 2026 | * | C!H12191 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | * | C!I12191 |
| RCEP D | 2022 | 2022 | * | D!D12190 |
| RCEP D | 2023 | 2023 | * | D!E12190 |
| RCEP D | 2024 | 2024 | * | D!F12190 |
| RCEP D | 2025 | 2025 | * | D!G12190 |
| RCEP D | 2026 | 2026 | * | D!H12190 |
| RCEP D | 2027 | 2027 | * | D!I12190 |
| RCEP E | 2022 | 2022 | * | E!D12194 |
| RCEP E | 2023 | 2023 | * | E!E12194 |
| RCEP E | 2024 | 2024 | * | E!F12194 |
| RCEP E | 2025 | 2025 | * | E!G12194 |
| RCEP E | 2026 | 2026 | * | E!H12194 |
| RCEP E | 2027 | 2027 | * | E!I12194 |
| RCEP F | 2022 | 2022 | 32 | F!D12191 |
| RCEP F | 2023 | 2023 | 32 | F!E12191 |
| RCEP F | 2024 | 2024 | 32 | F!F12191 |
| RCEP F | 2025 | 2025 | 32 | F!G12191 |
| RCEP F | 2026 | 2026 | 32 | F!H12191 |
| RCEP F | 2027 | 2027 | 32 | F!I12191 |
| VIFTA | 2024 | 2024 | 28,8 | VI!F11272 |
| VIFTA | 2025 | 2025 | 25.6 | VI!G11272 |
| VIFTA | 2026 | 2026 | 22.4 | VI!H11272 |
| VIFTA | 2027 | 2027 | 19.2 | VI!I11272 |

## Advisory & warnings

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

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|---|---|---|---|---|---|---|---|
| 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) 32%, RCEP (Annex B) 32%, RCEP (Annex F) 32%, VKFTA 32%, VCFTA 40%, 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 8407.34 has 12 lines; 8407.34.60 is distinguished from its siblings by: For vehicles of heading 87.11. | 8407.34.40 For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc; 8407.34.50 For other vehicles of heading 87.01; 8407.34.71 Of a cylinder capacity not exceeding 2,000 cc; 8407.34.72 Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc; 8407.34.73 Of a cylinder capacity exceeding 3,000 cc; 8407.34.91 For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc | 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 8407.34.60. 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 8407.34.60 was checked against BT2026 (cell BT2026!N12896), 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.