Vietnam Tariff Intelligence

HS 8407.34.73 detail

HS code	8407.34.73
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: / - - - - Other: / - - - - - Of a cylinder capacity exceeding 3,000 cc
Unit	chiếc
Generated	04/11/2026 19:03:15
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/84073473/

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!K12900
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N12900
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12900
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AJCEP	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
CPTPP	0/0	0 / 0 (several rates)	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Needs interpretation
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
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	20	20%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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 (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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!E12177
ATIGA	2022	2022	0	AT!E12120
ATIGA	2023	2023	0	AT!F12120
ATIGA	2024	2024	0	AT!G12120
ATIGA	2025	2025	0	AT!H12120
ATIGA	2026	2026	0	AT!I12120
ATIGA	2027	2027	0	AT!J12120
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E12172
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F12172
AJCEP	01/4/2024 - 31/3/2025	2024	3	AJ!G12172
AJCEP	01/4/2025 - 31/3/2026	2025	3	AJ!H12172

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	3	AJ!I12172
AJCEP	01/4/2027 - 31/3/2028	2027	3	AJ!J12172
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E12173
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F12173
VJEPA	01/4/2024 - 31/3/2025	2024	3	VJ!G12173
VJEPA	01/4/2025 - 31/3/2026	2025	3	VJ!H12173
VJEPA	01/4/2026 - 31/3/2027	2026	3	VJ!I12173
VJEPA	01/4/2027 - 31/3/2028	2027	3	VJ!J12173
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F12176
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12126
AIFTA	30/12/2022	2022	*	AI!F12132
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12132
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12132
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12132
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12132
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12132
VKFTA	2022	2022	20	VK!E12165
VKFTA	2023	2023	20	VK!F12165
VKFTA	2024	2024	20	VK!G12165
VKFTA	2025	2025	20	VK!H12165
VKFTA	2026	2026	20	VK!I12165
VKFTA	2027	2027	20	VK!J12165
VCFTA	2022	2022	3	VC!D12210
VCFTA	2023	2023	3	VC!E12210
VCFTA	2024	2024	0	VC!F12210
VCFTA	2025	2025	0	VC!G12210

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12210
VCFTA	2027	2027	0	VC!I12210
VN-EAEU	2022	2022	*	EAV!D12195
VN-EAEU	2023	2023	*	EAV!E12195
VN-EAEU	2024	2024	*	EAV!F12195
VN-EAEU	2025	2025	*	EAV!G12195
VN-EAEU	2026	2026	*	EAV!H12195
VN-EAEU	2027	2027	*	EAV!I12195
AHKFTA	2022	2022	*	AKH!D12195
AHKFTA	2023	2023	*	AKH!E12195
AHKFTA	2024	2024	*	AKH!F12195
AHKFTA	2025	2025	*	AKH!G12195
AHKFTA	2026	2026	*	AKH!H12195
AHKFTA	2027	2027	*	AKH!I12195
EVFTA	2022	2022	12,5	EV-NK!D12212
EVFTA	2023	2023	10	EV-NK!E12212
EVFTA	2024	2024	7,5	EV-NK!F12212
EVFTA	2025	2025	5	EV-NK!G12212
EVFTA	2026	2026	2,5	EV-NK!H12212
EVFTA	2027	2027	0	EV-NK!I12212
UKVFTA	2022	2022	12,5	UKV!D12211
UKVFTA	2023	2023	10	UKV!E12211
UKVFTA	2024	2024	7,5	UKV!F12211
UKVFTA	2025	2025	5	UKV!G12211
UKVFTA	2026	2026	2,5	UKV!H12211
UKVFTA	2027	2027	0	UKV!I12211

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)		CPTPP!12162
CPTPP	(II)	2022 (DERIVED)		CPTPP!12162
CPTPP	(III)	2023 (DERIVED)		CPTPP!12162
CPTPP	(IV)	2024 (DERIVED)		CPTPP!12162
CPTPP	(V)	2025 (DERIVED)		CPTPP!12162
CPTPP	(VI)	2026 (DERIVED)		CPTPP!12162
CPTPP	(VII)	2027 (DERIVED)		CPTPP!12162
RCEP A	2022	2022	20	RCEPT-A!D12195
RCEP A	2023	2023	20	RCEPT-A!E12195
RCEP A	2024	2024	20	RCEPT-A!F12195
RCEP A	2025	2025	20	RCEPT-A!G12195
RCEP A	2026	2026	20	RCEPT-A!H12195
RCEP A	2027	2027	20	RCEPT-A!I12195
RCEP B	2022	2022	20	B!D12195
RCEP B	2023	2023	20	B!E12195
RCEP B	2024	2024	20	B!F12195
RCEP B	2025	2025	20	B!G12195
RCEP B	2026	2026	20	B!H12195
RCEP B	2027	2027	20	B!I12195
RCEP C	2022	2022	20	C!D12195
RCEP C	2023	2023	20	C!E12195
RCEP C	2024	2024	20	C!F12195
RCEP C	2025	2025	20	C!G12195
RCEP C	2026	2026	20	C!H12195
RCEP C	2027	2027	20	C!I12195
RCEP D	2022	2022	20	D!D12194

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E12194
RCEP D	2024	2024	20	D!F12194
RCEP D	2025	2025	20	D!G12194
RCEP D	2026	2026	20	D!H12194
RCEP D	2027	2027	20	D!I12194
RCEP E	2022	2022	20	E!D12198
RCEP E	2023	2023	20	E!E12198
RCEP E	2024	2024	20	E!F12198
RCEP E	2025	2025	20	E!G12198
RCEP E	2026	2026	20	E!H12198
RCEP E	2027	2027	20	E!I12198
RCEP F	2022	2022	20	F!D12195
RCEP F	2023	2023	20	F!E12195
RCEP F	2024	2024	20	F!F12195
RCEP F	2025	2025	20	F!G12195
RCEP F	2026	2026	20	F!H12195
RCEP F	2027	2027	20	F!I12195
VIFTA	2024	2024	18	VI!F11276
VIFTA	2025	2025	16	VI!G11276
VIFTA	2026	2026	14	VI!H11276
VIFTA	2027	2027	12	VI!I11276

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	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, VKFTA 20%, ACFTA 50%, VIFTA 14%: 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 8407.34 has 12 lines; 8407.34.73 is distinguished from its siblings by: Of a cylinder capacity exceeding 3,000 cc.	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; 8407.34.60 For vehicles of heading 87.11; 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; 8407.34.91 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

HS-005	BLUE	Chapter 98 equivalent exists	8407.34.73 corresponds to Chapter 98 code 9849.20.17 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - - - Dung tích xi lanh trên 3.000 cc	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 8407.34.73. 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 8407.34.73 was checked against BT2026 (cell BT2026!N12900), 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.