

Detalle del SA 8408.90.99

|                        |                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 8408.90.99                                                                                                                                    |
| Descripción            | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) / - Other engines: / - - Other: / - - - Other         |
| Unidad                 | chiếc                                                                                                                                         |
| Generado               | 31/10/2026 19:33:17                                                                                                                           |
| Versión de datos       | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                    |
| Estado de verificación | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| Enlace                 | <a href="https://vietnamtariff.com/hs-code/84089099/">https://vietnamtariff.com/hs-code/84089099/</a>                                         |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 15              | 15%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K12941 |
| Preferencial (NMF)               | 10              | 10%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N12941 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12941 |
| Impuesto especial al consumo     |                 | Sin datos             |                |            |               |
| Impuesto ambiental               |                 | Sin datos             |                |            |               |
| Derecho de exportación           |                 | Sin datos             |                |            |               |
| Arancel de exportación CPTPP     |                 | Sin datos             |                |            |               |
| Arancel de exportación EVFTA     |                 | Sin datos             |                |            |               |
| Arancel de exportación UKVFTA    |                 | Sin datos             |                |            |               |

Aranceles preferenciales especiales (TLC) - 2026

| FTA     | Valor de origen | Arancel | Base de datos              | Periodo                                | Prueba de origen | Base jurídica  | Estado     |
|---------|-----------------|---------|----------------------------|----------------------------------------|------------------|----------------|------------|
| AANZFTA | 0               | 0%      | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ             | 121/2022/NĐ-CP | Ad valorem |

| FTA            | Valor de origen | Arancel                 | Base de datos              | Periodo                                | Prueba de origen                  | Base jurídica  | Estado     |
|----------------|-----------------|-------------------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA          | 0 (-KH)         | 0% (excepto KH)         | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AJCEP          | 0               | 0%                      | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA          | 0(-KH, LA, MY)  | 0% (excepto KH, LA, MY) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA          | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP          | 0               | 0%                      | Arancel consolidado BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| VCFTA          | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA          | 0               | 0%                      | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA          | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU        | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO         | 0               | 0%                      | Arancel consolidado BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA         | 2               | 2%                      | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| EVFTA          | 3,6             | 3,6%                    | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 3,6             | 3,6%                    | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 5               | 5%                      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 5               | 5%                      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA            | Valor de origen | Arancel       | Base de datos              | Periodo                 | Prueba de origen                  | Base jurídica  | Estado          |
|----------------|-----------------|---------------|----------------------------|-------------------------|-----------------------------------|----------------|-----------------|
| RCEP (Anexo C) | 5               | 5%            | Arancel consolidado BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo E) | 5               | 5%            | Arancel consolidado BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo F) | 5               | 5%            | Arancel consolidado BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo D) | 5,5             | 5,5%          | Arancel consolidado BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| VIFTA          | 7               | 7%            | Arancel consolidado BT2026 | 2026                    | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem      |
| VN-CAM         |                 | Sin datos     | Sin datos                  |                         | S                                 | 56/2026/NĐ-CP  | Sin datos       |
| VNCU           |                 | Sin datos     | Sin datos                  |                         | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Sin datos       |
| AIFTA          | *               | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | No elegible (*) |

### Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente    |
|-------|----------------------------------------|------|-----------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E12219 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E12162 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F12162 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G12162 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H12162 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I12162 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J12162 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E12214 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F12214 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G12214 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H12214   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I12214   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J12214   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E12215   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F12215   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G12215   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H12215   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I12215   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J12215   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F12218   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H12168 |
| AIFTA   | 30/12/2022                             | 2022 | *               | AI!F12174   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *               | AI!G12174   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *               | AI!H12174   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *               | AI!I12174   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *               | AI!J12174   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *               | AI!K12174   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E12207   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F12207   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G12207   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H12207   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I12207   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J12207   |
| VCFTA   | 2022                                   | 2022 | 2               | VC!D12252   |
| VCFTA   | 2023                                   | 2023 | 1               | VC!E12252   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F12252   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2025    | 2025 | 0               | VC!G12252    |
| VCFTA   | 2026    | 2026 | 0               | VC!H12252    |
| VCFTA   | 2027    | 2027 | 0               | VC!I12252    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D12237   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E12237   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F12237   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G12237   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H12237   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I12237   |
| AHKFTA  | 2022    | 2022 | 6               | AKH!D12237   |
| AHKFTA  | 2023    | 2023 | 4               | AKH!E12237   |
| AHKFTA  | 2024    | 2024 | 4               | AKH!F12237   |
| AHKFTA  | 2025    | 2025 | 2               | AKH!G12237   |
| AHKFTA  | 2026    | 2026 | 2               | AKH!H12237   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I12237   |
| EVFTA   | 2022    | 2022 | 7,2             | EV-NK!D12254 |
| EVFTA   | 2023    | 2023 | 6,3             | EV-NK!E12254 |
| EVFTA   | 2024    | 2024 | 5,4             | EV-NK!F12254 |
| EVFTA   | 2025    | 2025 | 4,5             | EV-NK!G12254 |
| EVFTA   | 2026    | 2026 | 3,6             | EV-NK!H12254 |
| EVFTA   | 2027    | 2027 | 2,7             | EV-NK!I12254 |
| UKVFTA  | 2022    | 2022 | 7,2             | UKV!D12253   |
| UKVFTA  | 2023    | 2023 | 6,3             | UKV!E12253   |
| UKVFTA  | 2024    | 2024 | 5,4             | UKV!F12253   |
| UKVFTA  | 2025    | 2025 | 4,5             | UKV!G12253   |
| UKVFTA  | 2026    | 2026 | 3,6             | UKV!H12253   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| UKVFTA | 2027    | 2027           | 2,7             | UKV!I12253     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D12229   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E12229   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F12229   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G12229   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H12229   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I12229   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J12229   |
| RCEP A | 2022    | 2022           | 9               | RCEPT-A!D12237 |
| RCEP A | 2023    | 2023           | 8               | RCEPT-A!E12237 |
| RCEP A | 2024    | 2024           | 7               | RCEPT-A!F12237 |
| RCEP A | 2025    | 2025           | 6               | RCEPT-A!G12237 |
| RCEP A | 2026    | 2026           | 5               | RCEPT-A!H12237 |
| RCEP A | 2027    | 2027           | 4               | RCEPT-A!I12237 |
| RCEP B | 2022    | 2022           | 9               | B!D12237       |
| RCEP B | 2023    | 2023           | 8               | B!E12237       |
| RCEP B | 2024    | 2024           | 7               | B!F12237       |
| RCEP B | 2025    | 2025           | 6               | B!G12237       |
| RCEP B | 2026    | 2026           | 5               | B!H12237       |
| RCEP B | 2027    | 2027           | 4               | B!I12237       |
| RCEP C | 2022    | 2022           | 9               | C!D12237       |
| RCEP C | 2023    | 2023           | 8               | C!E12237       |
| RCEP C | 2024    | 2024           | 7               | C!F12237       |
| RCEP C | 2025    | 2025           | 6               | C!G12237       |
| RCEP C | 2026    | 2026           | 5               | C!H12237       |
| RCEP C | 2027    | 2027           | 4               | C!I12237       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2022    | 2022 | 9,1             | D!D12236  |
| RCEP D | 2023    | 2023 | 8,2             | D!E12236  |
| RCEP D | 2024    | 2024 | 7,3             | D!F12236  |
| RCEP D | 2025    | 2025 | 6,4             | D!G12236  |
| RCEP D | 2026    | 2026 | 5,5             | D!H12236  |
| RCEP D | 2027    | 2027 | 4,5             | D!I12236  |
| RCEP E | 2022    | 2022 | 9               | E!D12240  |
| RCEP E | 2023    | 2023 | 8               | E!E12240  |
| RCEP E | 2024    | 2024 | 7               | E!F12240  |
| RCEP E | 2025    | 2025 | 6               | E!G12240  |
| RCEP E | 2026    | 2026 | 5               | E!H12240  |
| RCEP E | 2027    | 2027 | 4               | E!I12240  |
| RCEP F | 2022    | 2022 | 9               | F!D12237  |
| RCEP F | 2023    | 2023 | 8               | F!E12237  |
| RCEP F | 2024    | 2024 | 7               | F!F12237  |
| RCEP F | 2025    | 2025 | 6               | F!G12237  |
| RCEP F | 2026    | 2026 | 5               | F!H12237  |
| RCEP F | 2027    | 2027 | 4               | F!I12237  |
| VIFTA  | 2024    | 2024 | 9               | VI!F11317 |
| VIFTA  | 2025    | 2025 | 8               | VI!G11317 |
| VIFTA  | 2026    | 2026 | 7               | VI!H11317 |
| VIFTA  | 2027    | 2027 | 6               | VI!I11317 |

Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                       |                                                                                                                                                                                                                                                                                                                                     |                |                                                                                                          |                                               |
|---------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 8408.90 has 7 lines; 8408.90.99 is distinguished from its siblings by: Other.              | 8408.90.10 Of a power not exceeding 18.65 kW; 8408.90.51 Of a kind used for machinery of heading 84.29 or 84.30; 8408.90.52 Of a kind used for railway locomotives or tramway vehicles; 8408.90.59 Other; 8408.90.91 For machinery of heading 84.29 or 84.30; 8408.90.92 Of a kind used for railway locomotives or tramway vehicles | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | No verificado – requiere comprobación         |
| 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.                                           | No verificado – requiere comprobación         |
| 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).          | No verificado – requiere comprobación         |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8408.90.99. This does NOT mean there is no risk.          |                                                                                                                                                                                                                                                                                                                                     |                | Check the MOIT Trade Remedies Authority database.                                                        | No verificado – requiere comprobación         |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 10% for 8408.90.99 was checked against BT2026 (cell BT2026!N12941), 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. | Cotejado con el archivo arancelario de origen |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.