

Détail du SH 8408.20.10

|                        |                                                                                                                                                                                                                                    |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 8408.20.10                                                                                                                                                                                                                         |
| Description            | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) / - Engines of a kind used for the propulsion of vehicles of Chapter 87: / - - Fully assembled: / - - - For vehicles of subheading 8701.10 |
| Unité                  | chiếc                                                                                                                                                                                                                              |
| Généré le              | 30/10/2026 23:49:55                                                                                                                                                                                                                |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                         |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                                   |
| Lien                   | <a href="https://vietnamtariff.com/hs-code/84082010/">https://vietnamtariff.com/hs-code/84082010/</a>                                                                                                                              |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source        |
|-------------------------------|---------------|-------------------------|----------------|------------|---------------|
| Droit d'importation ordinaire | 37.5          | 37,5%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K12921 |
| Préférentiel (NPF)            | 25            | 25%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N12921 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12921 |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |               |
| Taxe environnementale         |               | Aucune donnée           |                |            |               |
| Droit d'exportation           |               | Aucune donnée           |                |            |               |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                |            |               |

Taux préférentiels spéciaux (ALE) - 2026

| FTA   | Valeur source | Taux | Base des données          | Période                                | Preuve de l'origine | Base juridique | Statut     |
|-------|---------------|------|---------------------------|----------------------------------------|---------------------|----------------|------------|
| ACFTA | 0             | 0%   | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                   | 118/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source | Taux             | Base des données       | Période                                | Preuve de l'origine               | Base juridique | Statut     |
|-----------------|---------------|------------------|------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AJCEP           | 0             | 0%               | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA           | 0(-KH, LA)    | 0% (sauf KH, LA) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA           | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP           | 0             | 0%               | Tarif consolidé BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| VCFTA           | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA           | 0             | 0%               | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA           | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU         | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO          | 0             | 0%               | Tarif consolidé BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| AANZFTA         | 3             | 3%               | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| AHKFTA          | 5             | 5%               | Tarif consolidé BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| EVFTA           | 9             | 9%               | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA          | 9             | 9%               | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 12,5          | 12,5%            | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 12,5          | 12,5%            | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source | Taux           | Base des données       | Période                 | Preuve de l'origine               | Base juridique | Statut           |
|-----------------|---------------|----------------|------------------------|-------------------------|-----------------------------------|----------------|------------------|
| RCEP (Annexe C) | 12,5          | 12,5%          | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annexe E) | 12,5          | 12,5%          | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annexe F) | 12,5          | 12,5%          | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annexe D) | 13,6          | 13,6%          | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| VIFTA           | 17.5          | 17,5%          | Tarif consolidé BT2026 | 2026                    | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem       |
| VN-CAM          |               | Aucune donnée  | Aucune donnée          |                         | S                                 | 56/2026/NĐ-CP  | Aucune donnée    |
| VNCU            |               | Aucune donnée  | Aucune donnée          |                         | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Aucune donnée    |
| AIFTA           | *             | * non éligible | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | Non éligible (*) |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source    |
|-------|----------------------------------------|-------|---------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E12199 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E12142 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F12142 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G12142 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H12142 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I12142 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J12142 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E12194 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F12194 |

| FTA     | Période                                | Année | Valeur source | Source      |
|---------|----------------------------------------|-------|---------------|-------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G12194   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H12194   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I12194   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J12194   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E12195   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F12195   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G12195   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H12195   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I12195   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J12195   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F12198   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 3             | AANZ!H12148 |
| AIFTA   | 30/12/2022                             | 2022  | *             | AI!F12154   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | *             | AI!G12154   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | *             | AI!H12154   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | *             | AI!I12154   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | *             | AI!J12154   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | *             | AI!K12154   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E12187   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F12187   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G12187   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H12187   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I12187   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J12187   |
| VCFTA   | 2022                                   | 2022  | 5             | VC!D12232   |
| VCFTA   | 2023                                   | 2023  | 5             | VC!E12232   |

| FTA     | Période | Année | Valeur source | Source       |
|---------|---------|-------|---------------|--------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F12232    |
| VCFTA   | 2025    | 2025  | 0             | VC!G12232    |
| VCFTA   | 2026    | 2026  | 0             | VC!H12232    |
| VCFTA   | 2027    | 2027  | 0             | VC!I12232    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D12217   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E12217   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F12217   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G12217   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H12217   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I12217   |
| AHKFTA  | 2022    | 2022  | 15            | AKH!D12217   |
| AHKFTA  | 2023    | 2023  | 10            | AKH!E12217   |
| AHKFTA  | 2024    | 2024  | 10            | AKH!F12217   |
| AHKFTA  | 2025    | 2025  | 5             | AKH!G12217   |
| AHKFTA  | 2026    | 2026  | 5             | AKH!H12217   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I12217   |
| EVFTA   | 2022    | 2022  | 18,1          | EV-NK!D12234 |
| EVFTA   | 2023    | 2023  | 15,9          | EV-NK!E12234 |
| EVFTA   | 2024    | 2024  | 13,6          | EV-NK!F12234 |
| EVFTA   | 2025    | 2025  | 11,3          | EV-NK!G12234 |
| EVFTA   | 2026    | 2026  | 9             | EV-NK!H12234 |
| EVFTA   | 2027    | 2027  | 6,8           | EV-NK!I12234 |
| UKVFTA  | 2022    | 2022  | 18,1          | UKV!D12233   |
| UKVFTA  | 2023    | 2023  | 15,9          | UKV!E12233   |
| UKVFTA  | 2024    | 2024  | 13,6          | UKV!F12233   |
| UKVFTA  | 2025    | 2025  | 11,3          | UKV!G12233   |

| FTA    | Période | Année          | Valeur source | Source         |
|--------|---------|----------------|---------------|----------------|
| UKVFTA | 2026    | 2026           | 9             | UKV!H12233     |
| UKVFTA | 2027    | 2027           | 6,8           | UKV!I12233     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D12192   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E12192   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F12192   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G12192   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H12192   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I12192   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J12192   |
| RCEP A | 2022    | 2022           | 22,5          | RCEPT-A!D12217 |
| RCEP A | 2023    | 2023           | 20            | RCEPT-A!E12217 |
| RCEP A | 2024    | 2024           | 17,5          | RCEPT-A!F12217 |
| RCEP A | 2025    | 2025           | 15            | RCEPT-A!G12217 |
| RCEP A | 2026    | 2026           | 12,5          | RCEPT-A!H12217 |
| RCEP A | 2027    | 2027           | 10            | RCEPT-A!I12217 |
| RCEP B | 2022    | 2022           | 22,5          | B!D12217       |
| RCEP B | 2023    | 2023           | 20            | B!E12217       |
| RCEP B | 2024    | 2024           | 17,5          | B!F12217       |
| RCEP B | 2025    | 2025           | 15            | B!G12217       |
| RCEP B | 2026    | 2026           | 12,5          | B!H12217       |
| RCEP B | 2027    | 2027           | 10            | B!I12217       |
| RCEP C | 2022    | 2022           | 22,5          | C!D12217       |
| RCEP C | 2023    | 2023           | 20            | C!E12217       |
| RCEP C | 2024    | 2024           | 17,5          | C!F12217       |
| RCEP C | 2025    | 2025           | 15            | C!G12217       |
| RCEP C | 2026    | 2026           | 12,5          | C!H12217       |

| FTA    | Période | Année | Valeur source | Source    |
|--------|---------|-------|---------------|-----------|
| RCEP C | 2027    | 2027  | 10            | C!I12217  |
| RCEP D | 2022    | 2022  | 22,7          | D!D12216  |
| RCEP D | 2023    | 2023  | 20,5          | D!E12216  |
| RCEP D | 2024    | 2024  | 18,2          | D!F12216  |
| RCEP D | 2025    | 2025  | 15,9          | D!G12216  |
| RCEP D | 2026    | 2026  | 13,6          | D!H12216  |
| RCEP D | 2027    | 2027  | 11,4          | D!I12216  |
| RCEP E | 2022    | 2022  | 22,5          | E!D12220  |
| RCEP E | 2023    | 2023  | 20            | E!E12220  |
| RCEP E | 2024    | 2024  | 17,5          | E!F12220  |
| RCEP E | 2025    | 2025  | 15            | E!G12220  |
| RCEP E | 2026    | 2026  | 12,5          | E!H12220  |
| RCEP E | 2027    | 2027  | 10            | E!I12220  |
| RCEP F | 2022    | 2022  | 22,5          | F!D12217  |
| RCEP F | 2023    | 2023  | 20            | F!E12217  |
| RCEP F | 2024    | 2024  | 17,5          | F!F12217  |
| RCEP F | 2025    | 2025  | 15            | F!G12217  |
| RCEP F | 2026    | 2026  | 12,5          | F!H12217  |
| RCEP F | 2027    | 2027  | 10            | F!I12217  |
| VIFTA  | 2024    | 2024  | 22,5          | VI!F11297 |
| VIFTA  | 2025    | 2025  | 20            | VI!G11297 |
| VIFTA  | 2026    | 2026  | 17.5          | VI!H11297 |
| VIFTA  | 2027    | 2027  | 15            | VI!I11297 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque                                              | Description                                                                                                             | Données liées                                                                                                                                                                                                                                                                                                                                                                             | Référence juridique | Action recommandée                                                                                       | Statut de vérification                          |
|----------------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| HS-003         | YELLOW | Classification Review Required – similar lines exist       | Subheading 8408.20 has 8 lines; 8408.20.10 is distinguished from its siblings by: For vehicles of subheading 8701.10.   | 8408.20.21 Of a cylinder capacity not exceeding 2,000 cc; 8408.20.22 Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc; 8408.20.23 Of a cylinder capacity exceeding 3,500 cc; 8408.20.93 For vehicles of subheading 8701.10; 8408.20.94 Of a cylinder capacity not exceeding 2,000 cc; 8408.20.95 Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc | 31/2022/TT-BTC      | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | Non vérifié – contrôle nécessaire               |
| 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.                                           | Non vérifié – contrôle nécessaire               |
| 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).          | Non vérifié – contrôle nécessaire               |
| HS-005         | BLUE   | Chapter 98 equivalent exists                               | 8408.20.10 corresponds to Chapter 98 code 9812.00.10 (specific MFN: 5%). Applies only if Chapter 98 conditions are met. | - Đã lắp ráp hoàn chỉnh                                                                                                                                                                                                                                                                                                                                                                   | 26/2023/NĐ-CP       | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).                                        | Non vérifié – contrôle nécessaire               |
| TR-004         | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8408.20.10. This does NOT mean there is no risk.                            |                                                                                                                                                                                                                                                                                                                                                                                           |                     | Check the MOIT Trade Remedies Authority database.                                                        | Non vérifié – contrôle nécessaire               |
| DQ-001         | GREEN  | MFN rate present in the source                             | The MFN rate 25% for 8408.20.10 was checked against BT2026 (cell BT2026!N12921), 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. | Vérifié par rapport au fichier tarifaire source |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.