Vietnam Tariff Intelligence

HS 8407.29.20 detail

HS code	8407.29.20
Description	Spark-ignition reciprocating or rotary internal combustion piston engines / - Marine propulsion engines: / - - Other: / - - - Of a power not exceeding 22.38 kW
Unit	chiếc
Generated	02/11/2026 03:11:25
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/84072920/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12876
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12876
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12876
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	22	22%	Consolidated BT2026	2026	VC	112/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12153

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12096
ATIGA	2023	2023	0	AT!F12096
ATIGA	2024	2024	0	AT!G12096
ATIGA	2025	2025	0	AT!H12096
ATIGA	2026	2026	0	AT!I12096
ATIGA	2027	2027	0	AT!J12096
AJCEP	30/12/2022 - 31/3/2023	2022	4	AJ!E12148
AJCEP	01/4/2023 - 31/3/2024	2023	2	AJ!F12148
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12148
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12148
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12148
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12148
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E12149
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F12149
VJEPA	01/4/2024 - 31/3/2025	2024	2	VJ!G12149
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12149
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12149
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12149
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12152
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12102
AIFTA	30/12/2022	2022	0	AI!F12108
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12108
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12108
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12108
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12108
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12108

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12141
VKFTA	2023	2023	0	VK!F12141
VKFTA	2024	2024	0	VK!G12141
VKFTA	2025	2025	0	VK!H12141
VKFTA	2026	2026	0	VK!I12141
VKFTA	2027	2027	0	VK!J12141
VCFTA	2022	2022	28	VC!D12186
VCFTA	2023	2023	28	VC!E12186
VCFTA	2024	2024	22	VC!F12186
VCFTA	2025	2025	22	VC!G12186
VCFTA	2026	2026	22	VC!H12186
VCFTA	2027	2027	22	VC!I12186
VN-EAEU	2022	2022	0	EAV!D12171
VN-EAEU	2023	2023	0	EAV!E12171
VN-EAEU	2024	2024	0	EAV!F12171
VN-EAEU	2025	2025	0	EAV!G12171
VN-EAEU	2026	2026	0	EAV!H12171
VN-EAEU	2027	2027	0	EAV!I12171
AHKFTA	2022	2022	15	AKH!D12171
AHKFTA	2023	2023	10	AKH!E12171
AHKFTA	2024	2024	10	AKH!F12171
AHKFTA	2025	2025	5	AKH!G12171
AHKFTA	2026	2026	5	AKH!H12171
AHKFTA	2027	2027	0	AKH!I12171
EVFTA	2022	2022	15,6	EV-NK!D12188
EVFTA	2023	2023	12,5	EV-NK!E12188

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	9,3	EV-NK!F12188
EVFTA	2025	2025	6,2	EV-NK!G12188
EVFTA	2026	2026	3,1	EV-NK!H12188
EVFTA	2027	2027	0	EV-NK!I12188
UKVFTA	2022	2022	15,6	UKV!D12187
UKVFTA	2023	2023	12,5	UKV!E12187
UKVFTA	2024	2024	9,3	UKV!F12187
UKVFTA	2025	2025	6,2	UKV!G12187
UKVFTA	2026	2026	3,1	UKV!H12187
UKVFTA	2027	2027	0	UKV!I12187
CPTPP	(I)	2021 (DERIVED)	13,5	CPTPP!D12134
CPTPP	(II)	2022 (DERIVED)	10,1	CPTPP!E12134
CPTPP	(III)	2023 (DERIVED)	6,7	CPTPP!F12134
CPTPP	(IV)	2024 (DERIVED)	3,3	CPTPP!G12134
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12134
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12134
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12134
RCEP A	2022	2022	22,5	RCEPT-A!D12171
RCEP A	2023	2023	20	RCEPT-A!E12171
RCEP A	2024	2024	17,5	RCEPT-A!F12171
RCEP A	2025	2025	15	RCEPT-A!G12171
RCEP A	2026	2026	12,5	RCEPT-A!H12171
RCEP A	2027	2027	10	RCEPT-A!I12171
RCEP B	2022	2022	22,5	B!D12171
RCEP B	2023	2023	20	B!E12171
RCEP B	2024	2024	17,5	B!F12171

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G12171
RCEP B	2026	2026	12,5	B!H12171
RCEP B	2027	2027	10	B!I12171
RCEP C	2022	2022	22,5	C!D12171
RCEP C	2023	2023	20	C!E12171
RCEP C	2024	2024	17,5	C!F12171
RCEP C	2025	2025	15	C!G12171
RCEP C	2026	2026	12,5	C!H12171
RCEP C	2027	2027	10	C!I12171
RCEP D	2022	2022	22,7	D!D12170
RCEP D	2023	2023	20,5	D!E12170
RCEP D	2024	2024	18,2	D!F12170
RCEP D	2025	2025	15,9	D!G12170
RCEP D	2026	2026	13,6	D!H12170
RCEP D	2027	2027	11,4	D!I12170
RCEP E	2022	2022	22,5	E!D12174
RCEP E	2023	2023	20	E!E12174
RCEP E	2024	2024	17,5	E!F12174
RCEP E	2025	2025	15	E!G12174
RCEP E	2026	2026	12,5	E!H12174
RCEP E	2027	2027	10	E!I12174
RCEP F	2022	2022	22,5	F!D12171
RCEP F	2023	2023	20	F!E12171
RCEP F	2024	2024	17,5	F!F12171
RCEP F	2025	2025	15	F!G12171
RCEP F	2026	2026	12,5	F!H12171

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I12171
VIFTA	2024	2024	21,4	VI!F11252
VIFTA	2025	2025	17.9	VI!G11252
VIFTA	2026	2026	14.3	VI!H11252
VIFTA	2027	2027	10.7	VI!I11252

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8407.29 has 2 lines; 8407.29.20 is distinguished from its siblings by: Of a power not exceeding 22.38 kW.	8407.29.90 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8407.29.20. 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 25% for 8407.29.20 was checked against BT2026 (cell BT2026!N12876), 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.