Vietnam Tariff Intelligence

HS 8408.20.21 detail

HS code	8408.20.21
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: / - - - Other: / - - - - Of a cylinder capacity not exceeding 2,000 cc
Unit	chiếc
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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/84082021/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12923
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N12923
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12923
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AKFTA	0(-KH, LA)	0% (except KH, LA)	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
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	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
VCFTA	3	3%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
CPTPP	0/0/0	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)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	25	25%	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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E12201
ATIGA	2022	2022	0	AT!E12144
ATIGA	2023	2023	0	AT!F12144
ATIGA	2024	2024	0	AT!G12144
ATIGA	2025	2025	0	AT!H12144
ATIGA	2026	2026	0	AT!I12144
ATIGA	2027	2027	0	AT!J12144
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12196
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12196

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12196
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12196
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12196
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12196
VJEPA	30/12/2022 - 31/3/2023	2022	2	VJ!E12197
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F12197
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12197
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12197
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12197
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12197
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12200
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H12150
AIFTA	30/12/2022	2022	*	AI!F12156
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12156
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12156
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12156
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12156
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12156
VKFTA	2022	2022	0	VK!E12189
VKFTA	2023	2023	0	VK!F12189
VKFTA	2024	2024	0	VK!G12189
VKFTA	2025	2025	0	VK!H12189
VKFTA	2026	2026	0	VK!I12189
VKFTA	2027	2027	0	VK!J12189
VCFTA	2022	2022	3	VC!D12234
VCFTA	2023	2023	3	VC!E12234

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	3	VC!F12234
VCFTA	2025	2025	3	VC!G12234
VCFTA	2026	2026	3	VC!H12234
VCFTA	2027	2027	3	VC!I12234
VN-EAEU	2022	2022	0	EAV!D12219
VN-EAEU	2023	2023	0	EAV!E12219
VN-EAEU	2024	2024	0	EAV!F12219
VN-EAEU	2025	2025	0	EAV!G12219
VN-EAEU	2026	2026	0	EAV!H12219
VN-EAEU	2027	2027	0	EAV!I12219
AHKFTA	2022	2022	*	AKH!D12219
AHKFTA	2023	2023	*	AKH!E12219
AHKFTA	2024	2024	*	AKH!F12219
AHKFTA	2025	2025	*	AKH!G12219
AHKFTA	2026	2026	*	AKH!H12219
AHKFTA	2027	2027	*	AKH!I12219
EVFTA	2022	2022	12,5	EV-NK!D12236
EVFTA	2023	2023	10	EV-NK!E12236
EVFTA	2024	2024	7,5	EV-NK!F12236
EVFTA	2025	2025	5	EV-NK!G12236
EVFTA	2026	2026	2,5	EV-NK!H12236
EVFTA	2027	2027	0	EV-NK!I12236
UKVFTA	2022	2022	12,5	UKV!D12235
UKVFTA	2023	2023	10	UKV!E12235
UKVFTA	2024	2024	7,5	UKV!F12235
UKVFTA	2025	2025	5	UKV!G12235

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	2,5	UKV!H12235
UKVFTA	2027	2027	0	UKV!I12235
CPTPP	(I)	2021 (DERIVED)		CPTPP!12194
CPTPP	(II)	2022 (DERIVED)		CPTPP!12194
CPTPP	(III)	2023 (DERIVED)		CPTPP!12194
CPTPP	(IV)	2024 (DERIVED)		CPTPP!12194
CPTPP	(V)	2025 (DERIVED)		CPTPP!12194
CPTPP	(VI)	2026 (DERIVED)		CPTPP!12194
CPTPP	(VII)	2027 (DERIVED)		CPTPP!12194
RCEP A	2022	2022	25	RCEPT-A!D12219
RCEP A	2023	2023	25	RCEPT-A!E12219
RCEP A	2024	2024	25	RCEPT-A!F12219
RCEP A	2025	2025	25	RCEPT-A!G12219
RCEP A	2026	2026	25	RCEPT-A!H12219
RCEP A	2027	2027	25	RCEPT-A!I12219
RCEP B	2022	2022	25	B!D12219
RCEP B	2023	2023	25	B!E12219
RCEP B	2024	2024	25	B!F12219
RCEP B	2025	2025	25	B!G12219
RCEP B	2026	2026	25	B!H12219
RCEP B	2027	2027	25	B!I12219
RCEP C	2022	2022	25	C!D12219
RCEP C	2023	2023	25	C!E12219
RCEP C	2024	2024	25	C!F12219
RCEP C	2025	2025	25	C!G12219
RCEP C	2026	2026	25	C!H12219

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	25	C!I12219
RCEP D	2022	2022	25	D!D12218
RCEP D	2023	2023	25	D!E12218
RCEP D	2024	2024	25	D!F12218
RCEP D	2025	2025	25	D!G12218
RCEP D	2026	2026	25	D!H12218
RCEP D	2027	2027	25	D!I12218
RCEP E	2022	2022	25	E!D12222
RCEP E	2023	2023	25	E!E12222
RCEP E	2024	2024	25	E!F12222
RCEP E	2025	2025	25	E!G12222
RCEP E	2026	2026	25	E!H12222
RCEP E	2027	2027	25	E!I12222
RCEP F	2022	2022	25	F!D12219
RCEP F	2023	2023	25	F!E12219
RCEP F	2024	2024	25	F!F12219
RCEP F	2025	2025	25	F!G12219
RCEP F	2026	2026	25	F!H12219
RCEP F	2027	2027	25	F!I12219
VIFTA	2024	2024	25	VI!F11299
VIFTA	2025	2025	25	VI!G11299
VIFTA	2026	2026	25	VI!H11299
VIFTA	2027	2027	25	VI!I11299

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%, VIFTA 25%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 8408.20 has 8 lines; 8408.20.21 is distinguished from its siblings by: Of a cylinder capacity not exceeding 2,000 cc.	8408.20.10 For vehicles of subheading 8701.10; 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.	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	8408.20.21 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).	Not verified – check required
HS-005	BLUE	Chapter 98 equivalent exists	8408.20.21 corresponds to Chapter 98 code 9849.21.11 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Dung tích xi lanh không quá 2.000 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 8408.20.21. 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 20% for 8408.20.21 was checked against BT2026 (cell BT2026!N12923), 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

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.