Vietnam Tariff Intelligence

HS 8408.10.20 detail

HS code	8408.10.20
Description	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) / - Marine propulsion engines: / - - Of a power exceeding 22.38 kW but not exceeding 100 kW
Unit	chiếc
Generated	02/11/2026 10:26:11
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/84081020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12916
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N12916
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12916
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
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-LA)	0% (except 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
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	0,3	0.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,3	0.3%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	1	1%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	1,5	1.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	1,5	1.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	1,5	1.5%	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 E)	1,5	1.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	1,5	1.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	1,6	1.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	3	3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
AANZFTA	4	4%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
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)		0	AC!E12194
ATIGA	2022	2022	0	AT!E12137
ATIGA	2023	2023	0	AT!F12137
ATIGA	2024	2024	0	AT!G12137
ATIGA	2025	2025	0	AT!H12137
ATIGA	2026	2026	0	AT!I12137
ATIGA	2027	2027	0	AT!J12137
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12189
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12189
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12189

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12189
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12189
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12189
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12190
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12190
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12190
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12190
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12190
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12190
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12193
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		4	AANZ!H12143
AIFTA	30/12/2022	2022	*	AI!F12149
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12149
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12149
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12149
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12149
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12149
VKFTA	2022	2022	0	VK!E12182
VKFTA	2023	2023	0	VK!F12182
VKFTA	2024	2024	0	VK!G12182
VKFTA	2025	2025	0	VK!H12182
VKFTA	2026	2026	0	VK!I12182
VKFTA	2027	2027	0	VK!J12182
VCFTA	2022	2022	1	VC!D12227
VCFTA	2023	2023	1	VC!E12227
VCFTA	2024	2024	1	VC!F12227

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	1	VC!G12227
VCFTA	2026	2026	1	VC!H12227
VCFTA	2027	2027	0	VC!I12227
VN-EAEU	2022	2022	0	EAV!D12212
VN-EAEU	2023	2023	0	EAV!E12212
VN-EAEU	2024	2024	0	EAV!F12212
VN-EAEU	2025	2025	0	EAV!G12212
VN-EAEU	2026	2026	0	EAV!H12212
VN-EAEU	2027	2027	0	EAV!I12212
AHKFTA	2022	2022	2	AKH!D12212
AHKFTA	2023	2023	1	AKH!E12212
AHKFTA	2024	2024	1	AKH!F12212
AHKFTA	2025	2025	1	AKH!G12212
AHKFTA	2026	2026	1	AKH!H12212
AHKFTA	2027	2027	0	AKH!I12212
EVFTA	2022	2022	1,8	EV-NK!D12229
EVFTA	2023	2023	1,5	EV-NK!E12229
EVFTA	2024	2024	1,1	EV-NK!F12229
EVFTA	2025	2025	0,7	EV-NK!G12229
EVFTA	2026	2026	0,3	EV-NK!H12229
EVFTA	2027	2027	0	EV-NK!I12229
UKVFTA	2022	2022	1,8	UKV!D12228
UKVFTA	2023	2023	1,5	UKV!E12228
UKVFTA	2024	2024	1,1	UKV!F12228
UKVFTA	2025	2025	0,7	UKV!G12228
UKVFTA	2026	2026	0,3	UKV!H12228

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12228
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12187
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12187
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12187
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12187
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12187
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12187
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12187
RCEP A	2022	2022	2,7	RCEPT-A!D12212
RCEP A	2023	2023	2,4	RCEPT-A!E12212
RCEP A	2024	2024	2,1	RCEPT-A!F12212
RCEP A	2025	2025	1,8	RCEPT-A!G12212
RCEP A	2026	2026	1,5	RCEPT-A!H12212
RCEP A	2027	2027	1,2	RCEPT-A!I12212
RCEP B	2022	2022	2,7	B!D12212
RCEP B	2023	2023	2,4	B!E12212
RCEP B	2024	2024	2,1	B!F12212
RCEP B	2025	2025	1,8	B!G12212
RCEP B	2026	2026	1,5	B!H12212
RCEP B	2027	2027	1,2	B!I12212
RCEP C	2022	2022	2,7	C!D12212
RCEP C	2023	2023	2,4	C!E12212
RCEP C	2024	2024	2,1	C!F12212
RCEP C	2025	2025	1,8	C!G12212
RCEP C	2026	2026	1,5	C!H12212
RCEP C	2027	2027	1,2	C!I12212

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	2,7	D!D12211
RCEP D	2023	2023	2,5	D!E12211
RCEP D	2024	2024	2,2	D!F12211
RCEP D	2025	2025	1,9	D!G12211
RCEP D	2026	2026	1,6	D!H12211
RCEP D	2027	2027	1,4	D!I12211
RCEP E	2022	2022	2,7	E!D12215
RCEP E	2023	2023	2,4	E!E12215
RCEP E	2024	2024	2,1	E!F12215
RCEP E	2025	2025	1,8	E!G12215
RCEP E	2026	2026	1,5	E!H12215
RCEP E	2027	2027	1,2	E!I12215
RCEP F	2022	2022	2,7	F!D12212
RCEP F	2023	2023	2,4	F!E12212
RCEP F	2024	2024	2,1	F!F12212
RCEP F	2025	2025	1,8	F!G12212
RCEP F	2026	2026	1,5	F!H12212
RCEP F	2027	2027	1,2	F!I12212
VIFTA	2024	2024	3	VI!F11292
VIFTA	2025	2025	3	VI!G11292
VIFTA	2026	2026	3	VI!H11292
VIFTA	2027	2027	3	VI!I11292

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	VIFTA 3%, AANZFTA 4%: the preferential rate is equal to or higher than the MFN rate (3%) in the source tariff – claiming the FTA brings no saving.	MFN 3%		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 8408.10 has 4 lines; 8408.10.20 is distinguished from its siblings by: Of a power exceeding 22.38 kW but not exceeding 100 kW.	8408.10.10 Of a power not exceeding 22.38 kW; 8408.10.30 Of a power exceeding 100 kW but not exceeding 750 kW; 8408.10.90 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 8408.10.20. 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 3% for 8408.10.20 was checked against BT2026 (cell BT2026!N12916), 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.