Vietnam Tariff Intelligence

HS 8408.10.90 detail

HS code	8408.10.90
Description	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) / - Marine propulsion engines: / - - Other
Unit	chiếc
Generated	02/11/2026 13:42:06
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/84081090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12918
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N12918
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12918
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

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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	0	0%	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
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!E12196
ATIGA	2022	2022	0	AT!E12139
ATIGA	2023	2023	0	AT!F12139
ATIGA	2024	2024	0	AT!G12139
ATIGA	2025	2025	0	AT!H12139
ATIGA	2026	2026	0	AT!I12139
ATIGA	2027	2027	0	AT!J12139
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12191
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12191
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12191

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12191
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12191
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12191
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12192
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12192
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12192
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12192
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12192
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12192
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12195
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12145
AIFTA	30/12/2022	2022	*	AI!F12151
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12151
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12151
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12151
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12151
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12151
VKFTA	2022	2022	0	VK!E12184
VKFTA	2023	2023	0	VK!F12184
VKFTA	2024	2024	0	VK!G12184
VKFTA	2025	2025	0	VK!H12184
VKFTA	2026	2026	0	VK!I12184
VKFTA	2027	2027	0	VK!J12184
VCFTA	2022	2022	0	VC!D12229
VCFTA	2023	2023	0	VC!E12229
VCFTA	2024	2024	0	VC!F12229

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12229
VCFTA	2026	2026	0	VC!H12229
VCFTA	2027	2027	0	VC!I12229
VN-EAEU	2022	2022	0	EAV!D12214
VN-EAEU	2023	2023	0	EAV!E12214
VN-EAEU	2024	2024	0	EAV!F12214
VN-EAEU	2025	2025	0	EAV!G12214
VN-EAEU	2026	2026	0	EAV!H12214
VN-EAEU	2027	2027	0	EAV!I12214
AHKFTA	2022	2022	0	AKH!D12214
AHKFTA	2023	2023	0	AKH!E12214
AHKFTA	2024	2024	0	AKH!F12214
AHKFTA	2025	2025	0	AKH!G12214
AHKFTA	2026	2026	0	AKH!H12214
AHKFTA	2027	2027	0	AKH!I12214
EVFTA	2022	2022	0	EV-NK!D12231
EVFTA	2023	2023	0	EV-NK!E12231
EVFTA	2024	2024	0	EV-NK!F12231
EVFTA	2025	2025	0	EV-NK!G12231
EVFTA	2026	2026	0	EV-NK!H12231
EVFTA	2027	2027	0	EV-NK!I12231
UKVFTA	2022	2022	0	UKV!D12230
UKVFTA	2023	2023	0	UKV!E12230
UKVFTA	2024	2024	0	UKV!F12230
UKVFTA	2025	2025	0	UKV!G12230
UKVFTA	2026	2026	0	UKV!H12230

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12230
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12189
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12189
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12189
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12189
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12189
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12189
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12189
RCEP A	2022	2022	0	RCEPT-A!D12214
RCEP A	2023	2023	0	RCEPT-A!E12214
RCEP A	2024	2024	0	RCEPT-A!F12214
RCEP A	2025	2025	0	RCEPT-A!G12214
RCEP A	2026	2026	0	RCEPT-A!H12214
RCEP A	2027	2027	0	RCEPT-A!I12214
RCEP B	2022	2022	0	B!D12214
RCEP B	2023	2023	0	B!E12214
RCEP B	2024	2024	0	B!F12214
RCEP B	2025	2025	0	B!G12214
RCEP B	2026	2026	0	B!H12214
RCEP B	2027	2027	0	B!I12214
RCEP C	2022	2022	0	C!D12214
RCEP C	2023	2023	0	C!E12214
RCEP C	2024	2024	0	C!F12214
RCEP C	2025	2025	0	C!G12214
RCEP C	2026	2026	0	C!H12214
RCEP C	2027	2027	0	C!I12214

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12213
RCEP D	2023	2023	0	D!E12213
RCEP D	2024	2024	0	D!F12213
RCEP D	2025	2025	0	D!G12213
RCEP D	2026	2026	0	D!H12213
RCEP D	2027	2027	0	D!I12213
RCEP E	2022	2022	0	E!D12217
RCEP E	2023	2023	0	E!E12217
RCEP E	2024	2024	0	E!F12217
RCEP E	2025	2025	0	E!G12217
RCEP E	2026	2026	0	E!H12217
RCEP E	2027	2027	0	E!I12217
RCEP F	2022	2022	0	F!D12214
RCEP F	2023	2023	0	F!E12214
RCEP F	2024	2024	0	F!F12214
RCEP F	2025	2025	0	F!G12214
RCEP F	2026	2026	0	F!H12214
RCEP F	2027	2027	0	F!I12214
VIFTA	2024	2024	0	VI!F11294
VIFTA	2025	2025	0	VI!G11294
VIFTA	2026	2026	0	VI!H11294
VIFTA	2027	2027	0	VI!I11294

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8408.10 has 4 lines; 8408.10.90 is distinguished from its siblings by: Other.	8408.10.10 Of a power not exceeding 22.38 kW; 8408.10.20 Of a power exceeding 22.38 kW but not exceeding 100 kW; 8408.10.30 Of a power exceeding 100 kW but not exceeding 750 kW	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 8408.10.90. 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 0% for 8408.10.90 was checked against BT2026 (cell BT2026!N12918), 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.