

## HS 8408.90.92 detail

|                     |                                                                                                                                                                                            |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8408.90.92                                                                                                                                                                                 |
| Description         | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) / - Other engines: / - - Other: / - - - Of a kind used for railway locomotives or tramway vehicles |
| Unit                | chiếc                                                                                                                                                                                      |
| Generated           | 01/11/2026 03:54:10                                                                                                                                                                        |
| 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                | <a href="https://vietnamtariff.com/hs-code/84089092/">https://vietnamtariff.com/hs-code/84089092/</a>                                                                                      |

### 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!K12940 |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N12940 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12940 |
| 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 (-KH)        | 0% (except KH)         | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                     | 118/2022/NĐ-CP | Ad valorem |
| AJCEP   | 0              | 0%                     | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | AJ                    | 120/2022/NĐ-CP | Ad valorem |
| AKFTA   | 0(-KH, LA, MY) | 0% (except KH, LA, MY) | 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 |
| VCFTA   | 0              | 0%                     | Consolidated BT2026 | 2026                                   | VC                    | 112/2022/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 |
| 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    |
| AHKFTA  | 2              | 2%                     | Consolidated BT2026 | 2026                                   | AHK                   | 123/2022/NĐ-CP | Ad valorem |
| EVFTA   | 3,6            | 3.6%                   | Consolidated BT2026 | 2026                                   | EUR.1                 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA  | 3,6            | 3.6%                   | Consolidated BT2026 | 2026                                   | EUR.1                 | 117/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate           | Data basis          | Period                  | Proof of origin                   | Legal basis    | Status           |
|----------------|--------------|----------------|---------------------|-------------------------|-----------------------------------|----------------|------------------|
| RCEP (Annex A) | 5            | 5%             | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/ND-CP | Ad valorem       |
| RCEP (Annex B) | 5            | 5%             | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/ND-CP | Ad valorem       |
| RCEP (Annex C) | 5            | 5%             | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/ND-CP | Ad valorem       |
| RCEP (Annex E) | 5            | 5%             | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/ND-CP | Ad valorem       |
| RCEP (Annex F) | 5            | 5%             | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/ND-CP | Ad valorem       |
| RCEP (Annex D) | 5,5          | 5.5%           | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/ND-CP | Ad valorem       |
| VIFTA          | 7            | 7%             | Consolidated BT2026 | 2026                    | Form VI (verify)                  | 131/2024/ND-CP | Ad valorem       |
| AIFTA          | *            | * not eligible | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/ND-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!E12218 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E12161 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F12161 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G12161 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H12161 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I12161 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J12161 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E12213 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F12213 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G12213   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H12213   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I12213   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J12213   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E12214   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F12214   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G12214   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H12214   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I12214   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J12214   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F12217   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H12167 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F12173   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G12173   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H12173   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I12173   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J12173   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K12173   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E12206   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F12206   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G12206   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H12206   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I12206   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J12206   |
| VCFTA   | 2022                                   | 2022 | 2            | VC!D12251   |
| VCFTA   | 2023                                   | 2023 | 1            | VC!E12251   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2024   | 2024 | 0            | VC!F12251    |
| VCFTA   | 2025   | 2025 | 0            | VC!G12251    |
| VCFTA   | 2026   | 2026 | 0            | VC!H12251    |
| VCFTA   | 2027   | 2027 | 0            | VC!I12251    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D12236   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E12236   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F12236   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G12236   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H12236   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I12236   |
| AHKFTA  | 2022   | 2022 | 6            | AKH!D12236   |
| AHKFTA  | 2023   | 2023 | 4            | AKH!E12236   |
| AHKFTA  | 2024   | 2024 | 4            | AKH!F12236   |
| AHKFTA  | 2025   | 2025 | 2            | AKH!G12236   |
| AHKFTA  | 2026   | 2026 | 2            | AKH!H12236   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I12236   |
| EVFTA   | 2022   | 2022 | 7,2          | EV-NK!D12253 |
| EVFTA   | 2023   | 2023 | 6,3          | EV-NK!E12253 |
| EVFTA   | 2024   | 2024 | 5,4          | EV-NK!F12253 |
| EVFTA   | 2025   | 2025 | 4,5          | EV-NK!G12253 |
| EVFTA   | 2026   | 2026 | 3,6          | EV-NK!H12253 |
| EVFTA   | 2027   | 2027 | 2,7          | EV-NK!I12253 |
| UKVFTA  | 2022   | 2022 | 7,2          | UKV!D12252   |
| UKVFTA  | 2023   | 2023 | 6,3          | UKV!E12252   |
| UKVFTA  | 2024   | 2024 | 5,4          | UKV!F12252   |
| UKVFTA  | 2025   | 2025 | 4,5          | UKV!G12252   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2026   | 2026           | 3,6          | UKV!H12252     |
| UKVFTA | 2027   | 2027           | 2,7          | UKV!I12252     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D12228   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E12228   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F12228   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G12228   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H12228   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I12228   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J12228   |
| RCEP A | 2022   | 2022           | 9            | RCEPT-A!D12236 |
| RCEP A | 2023   | 2023           | 8            | RCEPT-A!E12236 |
| RCEP A | 2024   | 2024           | 7            | RCEPT-A!F12236 |
| RCEP A | 2025   | 2025           | 6            | RCEPT-A!G12236 |
| RCEP A | 2026   | 2026           | 5            | RCEPT-A!H12236 |
| RCEP A | 2027   | 2027           | 4            | RCEPT-A!I12236 |
| RCEP B | 2022   | 2022           | 9            | B!D12236       |
| RCEP B | 2023   | 2023           | 8            | B!E12236       |
| RCEP B | 2024   | 2024           | 7            | B!F12236       |
| RCEP B | 2025   | 2025           | 6            | B!G12236       |
| RCEP B | 2026   | 2026           | 5            | B!H12236       |
| RCEP B | 2027   | 2027           | 4            | B!I12236       |
| RCEP C | 2022   | 2022           | 9            | C!D12236       |
| RCEP C | 2023   | 2023           | 8            | C!E12236       |
| RCEP C | 2024   | 2024           | 7            | C!F12236       |
| RCEP C | 2025   | 2025           | 6            | C!G12236       |
| RCEP C | 2026   | 2026           | 5            | C!H12236       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP C | 2027   | 2027 | 4            | C!I12236  |
| RCEP D | 2022   | 2022 | 9,1          | D!D12235  |
| RCEP D | 2023   | 2023 | 8,2          | D!E12235  |
| RCEP D | 2024   | 2024 | 7,3          | D!F12235  |
| RCEP D | 2025   | 2025 | 6,4          | D!G12235  |
| RCEP D | 2026   | 2026 | 5,5          | D!H12235  |
| RCEP D | 2027   | 2027 | 4,5          | D!I12235  |
| RCEP E | 2022   | 2022 | 9            | E!D12239  |
| RCEP E | 2023   | 2023 | 8            | E!E12239  |
| RCEP E | 2024   | 2024 | 7            | E!F12239  |
| RCEP E | 2025   | 2025 | 6            | E!G12239  |
| RCEP E | 2026   | 2026 | 5            | E!H12239  |
| RCEP E | 2027   | 2027 | 4            | E!I12239  |
| RCEP F | 2022   | 2022 | 9            | F!D12236  |
| RCEP F | 2023   | 2023 | 8            | F!E12236  |
| RCEP F | 2024   | 2024 | 7            | F!F12236  |
| RCEP F | 2025   | 2025 | 6            | F!G12236  |
| RCEP F | 2026   | 2026 | 5            | F!H12236  |
| RCEP F | 2027   | 2027 | 4            | F!I12236  |
| VIFTA  | 2024   | 2024 | 9            | VI!F11316 |
| VIFTA  | 2025   | 2025 | 8            | VI!G11316 |
| VIFTA  | 2026   | 2026 | 7            | VI!H11316 |
| VIFTA  | 2027   | 2027 | 6            | VI!I11316 |

### 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                                | AHKFTA 2%, EVFTA 3.6%, UKVFTA 3.6%, RCEP (Annex A) 5%, RCEP (Annex B) 5%, RCEP (Annex C) 5%, RCEP (Annex E) 5%, RCEP (Annex F) 5%, RCEP (Annex D) 5.5%, VIFTA 7%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving. | MFN 0%                                                                                                                                                                                                                                                                         |                | 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 8408.90 has 7 lines; 8408.90.92 is distinguished from its siblings by: Of a kind used for railway locomotives or tramway vehicles.                                                                                                                                                  | 8408.90.10 Of a power not exceeding 18.65 kW; 8408.90.51 Of a kind used for machinery of heading 84.29 or 84.30; 8408.90.52 Of a kind used for railway locomotives or tramway vehicles; 8408.90.59 Other; 8408.90.91 For machinery of heading 84.29 or 84.30; 8408.90.99 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 8408.90.92. 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 8408.90.92 was checked against BT2026 (cell BT2026!N12940), 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.