Vietnam Tariff Intelligence

# Detalle del SA 8408.90.59

| | |
|---|---|
| **Código SA** | 8408.90.59 |
| **Descripción** | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) / - Other engines: / - - Of a power exceeding 100 kW: / - - - Other |
| **Unidad** | chiếc |
| **Generado** | 05/11/2026 23:30:18 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/84089059/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 7.5 | 7,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K12937 |
| Preferencial (NMF) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N12937 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12937 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 0,3 | 0,3% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0,3 | 0,3% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AHKFTA | 1 | 1% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VIFTA | 3.5 | 3,5% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E12215 |
| ATIGA | 2022 | 2022 | 0 | AT!E12158 |
| ATIGA | 2023 | 2023 | 0 | AT!F12158 |
| ATIGA | 2024 | 2024 | 0 | AT!G12158 |
| ATIGA | 2025 | 2025 | 0 | AT!H12158 |
| ATIGA | 2026 | 2026 | 0 | AT!I12158 |
| ATIGA | 2027 | 2027 | 0 | AT!J12158 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E12210 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F12210 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G12210 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H12210 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I12210 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J12210 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E12211 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F12211 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G12211 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H12211 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I12211 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J12211 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F12214 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H12164 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F12170 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G12170 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H12170 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I12170 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J12170 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K12170 |
| VKFTA | 2022 | 2022 | 0 | VK!E12203 |
| VKFTA | 2023 | 2023 | 0 | VK!F12203 |
| VKFTA | 2024 | 2024 | 0 | VK!G12203 |
| VKFTA | 2025 | 2025 | 0 | VK!H12203 |
| VKFTA | 2026 | 2026 | 0 | VK!I12203 |
| VKFTA | 2027 | 2027 | 0 | VK!J12203 |
| VCFTA | 2022 | 2022 | 3 | VC!D12248 |
| VCFTA | 2023 | 2023 | 3 | VC!E12248 |
| VCFTA | 2024 | 2024 | 0 | VC!F12248 |
| VCFTA | 2025 | 2025 | 0 | VC!G12248 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H12248 |
| VCFTA | 2027 | 2027 | 0 | VC!I12248 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D12233 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E12233 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F12233 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G12233 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H12233 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I12233 |
| AHKFTA | 2022 | 2022 | 3 | AKH!D12233 |
| AHKFTA | 2023 | 2023 | 2 | AKH!E12233 |
| AHKFTA | 2024 | 2024 | 2 | AKH!F12233 |
| AHKFTA | 2025 | 2025 | 1 | AKH!G12233 |
| AHKFTA | 2026 | 2026 | 1 | AKH!H12233 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I12233 |
| EVFTA | 2022 | 2022 | 1,8 | EV-NK!D12250 |
| EVFTA | 2023 | 2023 | 1,5 | EV-NK!E12250 |
| EVFTA | 2024 | 2024 | 1,1 | EV-NK!F12250 |
| EVFTA | 2025 | 2025 | 0,7 | EV-NK!G12250 |
| EVFTA | 2026 | 2026 | 0,3 | EV-NK!H12250 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I12250 |
| UKVFTA | 2022 | 2022 | 1,8 | UKV!D12249 |
| UKVFTA | 2023 | 2023 | 1,5 | UKV!E12249 |
| UKVFTA | 2024 | 2024 | 1,1 | UKV!F12249 |
| UKVFTA | 2025 | 2025 | 0,7 | UKV!G12249 |
| UKVFTA | 2026 | 2026 | 0,3 | UKV!H12249 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I12249 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D12225 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E12225 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F12225 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G12225 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H12225 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I12225 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J12225 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D12233 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E12233 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F12233 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G12233 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H12233 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I12233 |
| RCEP B | 2022 | 2022 | 0 | B!D12233 |
| RCEP B | 2023 | 2023 | 0 | B!E12233 |
| RCEP B | 2024 | 2024 | 0 | B!F12233 |
| RCEP B | 2025 | 2025 | 0 | B!G12233 |
| RCEP B | 2026 | 2026 | 0 | B!H12233 |
| RCEP B | 2027 | 2027 | 0 | B!I12233 |
| RCEP C | 2022 | 2022 | 0 | C!D12233 |
| RCEP C | 2023 | 2023 | 0 | C!E12233 |
| RCEP C | 2024 | 2024 | 0 | C!F12233 |
| RCEP C | 2025 | 2025 | 0 | C!G12233 |
| RCEP C | 2026 | 2026 | 0 | C!H12233 |
| RCEP C | 2027 | 2027 | 0 | C!I12233 |
| RCEP D | 2022 | 2022 | 0 | D!D12232 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E12232 |
| RCEP D | 2024 | 2024 | 0 | D!F12232 |
| RCEP D | 2025 | 2025 | 0 | D!G12232 |
| RCEP D | 2026 | 2026 | 0 | D!H12232 |
| RCEP D | 2027 | 2027 | 0 | D!I12232 |
| RCEP E | 2022 | 2022 | 0 | E!D12236 |
| RCEP E | 2023 | 2023 | 0 | E!E12236 |
| RCEP E | 2024 | 2024 | 0 | E!F12236 |
| RCEP E | 2025 | 2025 | 0 | E!G12236 |
| RCEP E | 2026 | 2026 | 0 | E!H12236 |
| RCEP E | 2027 | 2027 | 0 | E!I12236 |
| RCEP F | 2022 | 2022 | 0 | F!D12233 |
| RCEP F | 2023 | 2023 | 0 | F!E12233 |
| RCEP F | 2024 | 2024 | 0 | F!F12233 |
| RCEP F | 2025 | 2025 | 0 | F!G12233 |
| RCEP F | 2026 | 2026 | 0 | F!H12233 |
| RCEP F | 2027 | 2027 | 0 | F!I12233 |
| VIFTA | 2024 | 2024 | 4.5 | VI!F11313 |
| VIFTA | 2025 | 2025 | 4 | VI!G11313 |
| VIFTA | 2026 | 2026 | 3.5 | VI!H11313 |
| VIFTA | 2027 | 2027 | 3 | VI!I11313 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8408.90 has 7 lines; 8408.90.59 is distinguished from its siblings by: Other. | 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; 8408.90.91 For machinery of heading 84.29 or 84.30; 8408.90.92 Of a kind used for railway locomotives or tramway vehicles; 8408.90.99 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8408.90.59. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 5% for 8408.90.59 was checked against BT2026 (cell BT2026!N12937), 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. | Cotejado con el archivo arancelario de origen |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.