Vietnam Tariff Intelligence

HS 8408.20.10 detail

HS code	8408.20.10
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: / - - - For vehicles of subheading 8701.10
Unit	chiếc
Generated	07/11/2026 10:50:46
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://mail.vietnamtariff.com/hs-code/84082010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12921
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12921
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12921
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(-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
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
AANZFTA	3	3%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	9	9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	9	9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	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 C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	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!E12199
ATIGA	2022	2022	0	AT!E12142
ATIGA	2023	2023	0	AT!F12142
ATIGA	2024	2024	0	AT!G12142
ATIGA	2025	2025	0	AT!H12142
ATIGA	2026	2026	0	AT!I12142
ATIGA	2027	2027	0	AT!J12142
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12194
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12194
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12194

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12194
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12194
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12194
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12195
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12195
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12195
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12195
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12195
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12195
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12198
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		3	AANZ!H12148
AIFTA	30/12/2022	2022	*	AI!F12154
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12154
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12154
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12154
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12154
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12154
VKFTA	2022	2022	0	VK!E12187
VKFTA	2023	2023	0	VK!F12187
VKFTA	2024	2024	0	VK!G12187
VKFTA	2025	2025	0	VK!H12187
VKFTA	2026	2026	0	VK!I12187
VKFTA	2027	2027	0	VK!J12187
VCFTA	2022	2022	5	VC!D12232
VCFTA	2023	2023	5	VC!E12232
VCFTA	2024	2024	0	VC!F12232

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12232
VCFTA	2026	2026	0	VC!H12232
VCFTA	2027	2027	0	VC!I12232
VN-EAEU	2022	2022	0	EAV!D12217
VN-EAEU	2023	2023	0	EAV!E12217
VN-EAEU	2024	2024	0	EAV!F12217
VN-EAEU	2025	2025	0	EAV!G12217
VN-EAEU	2026	2026	0	EAV!H12217
VN-EAEU	2027	2027	0	EAV!I12217
AHKFTA	2022	2022	15	AKH!D12217
AHKFTA	2023	2023	10	AKH!E12217
AHKFTA	2024	2024	10	AKH!F12217
AHKFTA	2025	2025	5	AKH!G12217
AHKFTA	2026	2026	5	AKH!H12217
AHKFTA	2027	2027	0	AKH!I12217
EVFTA	2022	2022	18,1	EV-NK!D12234
EVFTA	2023	2023	15,9	EV-NK!E12234
EVFTA	2024	2024	13,6	EV-NK!F12234
EVFTA	2025	2025	11,3	EV-NK!G12234
EVFTA	2026	2026	9	EV-NK!H12234
EVFTA	2027	2027	6,8	EV-NK!I12234
UKVFTA	2022	2022	18,1	UKV!D12233
UKVFTA	2023	2023	15,9	UKV!E12233
UKVFTA	2024	2024	13,6	UKV!F12233
UKVFTA	2025	2025	11,3	UKV!G12233
UKVFTA	2026	2026	9	UKV!H12233

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	6,8	UKV!I12233
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12192
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12192
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12192
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12192
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12192
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12192
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12192
RCEP A	2022	2022	22,5	RCEPT-A!D12217
RCEP A	2023	2023	20	RCEPT-A!E12217
RCEP A	2024	2024	17,5	RCEPT-A!F12217
RCEP A	2025	2025	15	RCEPT-A!G12217
RCEP A	2026	2026	12,5	RCEPT-A!H12217
RCEP A	2027	2027	10	RCEPT-A!I12217
RCEP B	2022	2022	22,5	B!D12217
RCEP B	2023	2023	20	B!E12217
RCEP B	2024	2024	17,5	B!F12217
RCEP B	2025	2025	15	B!G12217
RCEP B	2026	2026	12,5	B!H12217
RCEP B	2027	2027	10	B!I12217
RCEP C	2022	2022	22,5	C!D12217
RCEP C	2023	2023	20	C!E12217
RCEP C	2024	2024	17,5	C!F12217
RCEP C	2025	2025	15	C!G12217
RCEP C	2026	2026	12,5	C!H12217
RCEP C	2027	2027	10	C!I12217

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D12216
RCEP D	2023	2023	20,5	D!E12216
RCEP D	2024	2024	18,2	D!F12216
RCEP D	2025	2025	15,9	D!G12216
RCEP D	2026	2026	13,6	D!H12216
RCEP D	2027	2027	11,4	D!I12216
RCEP E	2022	2022	22,5	E!D12220
RCEP E	2023	2023	20	E!E12220
RCEP E	2024	2024	17,5	E!F12220
RCEP E	2025	2025	15	E!G12220
RCEP E	2026	2026	12,5	E!H12220
RCEP E	2027	2027	10	E!I12220
RCEP F	2022	2022	22,5	F!D12217
RCEP F	2023	2023	20	F!E12217
RCEP F	2024	2024	17,5	F!F12217
RCEP F	2025	2025	15	F!G12217
RCEP F	2026	2026	12,5	F!H12217
RCEP F	2027	2027	10	F!I12217
VIFTA	2024	2024	22,5	VI!F11297
VIFTA	2025	2025	20	VI!G11297
VIFTA	2026	2026	17.5	VI!H11297
VIFTA	2027	2027	15	VI!I11297

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 8408.20 has 8 lines; 8408.20.10 is distinguished from its siblings by: For vehicles of subheading 8701.10.	8408.20.21 Of a cylinder capacity not exceeding 2,000 cc; 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	8408.20.10 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8408.20.10. 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 25% for 8408.20.10 was checked against BT2026 (cell BT2026!N12921), 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.