Vietnam Tariff Intelligence

HS 8408.90.59 detail

HS code	8408.90.59
Description	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) / - Other engines: / - - Of a power exceeding 100 kW: / - - - Other
Unit	chiếc
Generated	10/11/2026 03:50:50
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/84089059/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12937
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N12937
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12937
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	3.5	3.5%	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!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

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12210
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

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12248
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

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12249
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

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12232
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

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 8408.90 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.	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 8408.90.59. 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 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.	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.