Vietnam Tariff Intelligence

HS 8412.90.90 detail

HS code	8412.90.90
Description	Other engines and motors / - Parts: / - - Other
Unit	chiếc
Generated	04/11/2026 17:40:49
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/84129090/

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!K13099
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13099
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13099
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E12381
ATIGA	2022	2022	0	AT!E12324
ATIGA	2023	2023	0	AT!F12324
ATIGA	2024	2024	0	AT!G12324
ATIGA	2025	2025	0	AT!H12324
ATIGA	2026	2026	0	AT!I12324
ATIGA	2027	2027	0	AT!J12324
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12378
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12378
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12378

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12378
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12378
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12378
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12379
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12379
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12379
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12379
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12379
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12379
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12380
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12330
AIFTA	30/12/2022	2022	0	AI!F12336
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12336
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12336
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12336
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12336
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12336
VKFTA	2022	2022	0	VK!E12369
VKFTA	2023	2023	0	VK!F12369
VKFTA	2024	2024	0	VK!G12369
VKFTA	2025	2025	0	VK!H12369
VKFTA	2026	2026	0	VK!I12369
VKFTA	2027	2027	0	VK!J12369
VCFTA	2022	2022	0	VC!D12416
VCFTA	2023	2023	0	VC!E12416
VCFTA	2024	2024	0	VC!F12416

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12416
VCFTA	2026	2026	0	VC!H12416
VCFTA	2027	2027	0	VC!I12416
VN-EAEU	2022	2022	*	EAV!D12401
VN-EAEU	2023	2023	*	EAV!E12401
VN-EAEU	2024	2024	*	EAV!F12401
VN-EAEU	2025	2025	*	EAV!G12401
VN-EAEU	2026	2026	*	EAV!H12401
VN-EAEU	2027	2027	*	EAV!I12401
AHKFTA	2022	2022	0	AKH!D12401
AHKFTA	2023	2023	0	AKH!E12401
AHKFTA	2024	2024	0	AKH!F12401
AHKFTA	2025	2025	0	AKH!G12401
AHKFTA	2026	2026	0	AKH!H12401
AHKFTA	2027	2027	0	AKH!I12401
EVFTA	2022	2022	0	EV-NK!D12416
EVFTA	2023	2023	0	EV-NK!E12416
EVFTA	2024	2024	0	EV-NK!F12416
EVFTA	2025	2025	0	EV-NK!G12416
EVFTA	2026	2026	0	EV-NK!H12416
EVFTA	2027	2027	0	EV-NK!I12416
UKVFTA	2022	2022	0	UKV!D12415
UKVFTA	2023	2023	0	UKV!E12415
UKVFTA	2024	2024	0	UKV!F12415
UKVFTA	2025	2025	0	UKV!G12415
UKVFTA	2026	2026	0	UKV!H12415

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12415
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12395
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12395
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12395
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12395
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12395
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12395
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12395
RCEP A	2022	2022	0	RCEPT-A!D12403
RCEP A	2023	2023	0	RCEPT-A!E12403
RCEP A	2024	2024	0	RCEPT-A!F12403
RCEP A	2025	2025	0	RCEPT-A!G12403
RCEP A	2026	2026	0	RCEPT-A!H12403
RCEP A	2027	2027	0	RCEPT-A!I12403
RCEP B	2022	2022	0	B!D12403
RCEP B	2023	2023	0	B!E12403
RCEP B	2024	2024	0	B!F12403
RCEP B	2025	2025	0	B!G12403
RCEP B	2026	2026	0	B!H12403
RCEP B	2027	2027	0	B!I12403
RCEP C	2022	2022	0	C!D12403
RCEP C	2023	2023	0	C!E12403
RCEP C	2024	2024	0	C!F12403
RCEP C	2025	2025	0	C!G12403
RCEP C	2026	2026	0	C!H12403
RCEP C	2027	2027	0	C!I12403

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12402
RCEP D	2023	2023	0	D!E12402
RCEP D	2024	2024	0	D!F12402
RCEP D	2025	2025	0	D!G12402
RCEP D	2026	2026	0	D!H12402
RCEP D	2027	2027	0	D!I12402
RCEP E	2022	2022	0	E!D12406
RCEP E	2023	2023	0	E!E12406
RCEP E	2024	2024	0	E!F12406
RCEP E	2025	2025	0	E!G12406
RCEP E	2026	2026	0	E!H12406
RCEP E	2027	2027	0	E!I12406
RCEP F	2022	2022	0	F!D12403
RCEP F	2023	2023	0	F!E12403
RCEP F	2024	2024	0	F!F12403
RCEP F	2025	2025	0	F!G12403
RCEP F	2026	2026	0	F!H12403
RCEP F	2027	2027	0	F!I12403
VIFTA	2024	2024	0	VI!F11475
VIFTA	2025	2025	0	VI!G11475
VIFTA	2026	2026	0	VI!H11475
VIFTA	2027	2027	0	VI!I11475

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 8412.90 has 3 lines; 8412.90.90 is distinguished from its siblings by: Other.	8412.90.10 Of engines of subheading 8412.10; 8412.90.20 For steam or other vapour power units incorporating boilers	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 8412.90.90. 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 8412.90.90 was checked against BT2026 (cell BT2026!N13099), 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.