Vietnam Tariff Intelligence

HS 8408.10.10 detail

HS code	8408.10.10
Description	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) / - Marine propulsion engines: / - - Of a power not exceeding 22.38 kW
Unit	chiếc
Generated	08/11/2026 10:10:30
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/84081010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12915
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N12915
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12915
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
EVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	20	20%	Consolidated BT2026	2026	VK	125/2022/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
VCFTA	23	23%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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)		50	AC!E12193
ATIGA	2022	2022	0	AT!E12136
ATIGA	2023	2023	0	AT!F12136
ATIGA	2024	2024	0	AT!G12136
ATIGA	2025	2025	0	AT!H12136
ATIGA	2026	2026	0	AT!I12136
ATIGA	2027	2027	0	AT!J12136
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12188
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12188

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12188
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12188
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12188
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12188
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12189
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12189
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12189
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12189
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12189
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12189
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F12192
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H12142
AIFTA	30/12/2022	2022	*	AI!F12148
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12148
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12148
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12148
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12148
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12148
VKFTA	2022	2022	20	VK!E12181
VKFTA	2023	2023	20	VK!F12181
VKFTA	2024	2024	20	VK!G12181
VKFTA	2025	2025	20	VK!H12181
VKFTA	2026	2026	20	VK!I12181
VKFTA	2027	2027	20	VK!J12181
VCFTA	2022	2022	23	VC!D12226
VCFTA	2023	2023	23	VC!E12226

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	23	VC!F12226
VCFTA	2025	2025	23	VC!G12226
VCFTA	2026	2026	23	VC!H12226
VCFTA	2027	2027	23	VC!I12226
VN-EAEU	2022	2022	*	EAV!D12211
VN-EAEU	2023	2023	*	EAV!E12211
VN-EAEU	2024	2024	*	EAV!F12211
VN-EAEU	2025	2025	*	EAV!G12211
VN-EAEU	2026	2026	*	EAV!H12211
VN-EAEU	2027	2027	*	EAV!I12211
AHKFTA	2022	2022	*	AKH!D12211
AHKFTA	2023	2023	*	AKH!E12211
AHKFTA	2024	2024	*	AKH!F12211
AHKFTA	2025	2025	*	AKH!G12211
AHKFTA	2026	2026	*	AKH!H12211
AHKFTA	2027	2027	*	AKH!I12211
EVFTA	2022	2022	14,5	EV-NK!D12228
EVFTA	2023	2023	12,7	EV-NK!E12228
EVFTA	2024	2024	10,9	EV-NK!F12228
EVFTA	2025	2025	9	EV-NK!G12228
EVFTA	2026	2026	7,2	EV-NK!H12228
EVFTA	2027	2027	5,4	EV-NK!I12228
UKVFTA	2022	2022	14,5	UKV!D12227
UKVFTA	2023	2023	12,7	UKV!E12227
UKVFTA	2024	2024	10,9	UKV!F12227
UKVFTA	2025	2025	9	UKV!G12227

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	7,2	UKV!H12227
UKVFTA	2027	2027	5,4	UKV!I12227
CPTPP	(I)	2021 (DERIVED)	10	CPTPP!D12186
CPTPP	(II)	2022 (DERIVED)	7,5	CPTPP!E12186
CPTPP	(III)	2023 (DERIVED)	5	CPTPP!F12186
CPTPP	(IV)	2024 (DERIVED)	2,5	CPTPP!G12186
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12186
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12186
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12186
RCEP A	2022	2022	20	RCEPT-A!D12211
RCEP A	2023	2023	20	RCEPT-A!E12211
RCEP A	2024	2024	20	RCEPT-A!F12211
RCEP A	2025	2025	20	RCEPT-A!G12211
RCEP A	2026	2026	20	RCEPT-A!H12211
RCEP A	2027	2027	20	RCEPT-A!I12211
RCEP B	2022	2022	20	B!D12211
RCEP B	2023	2023	20	B!E12211
RCEP B	2024	2024	20	B!F12211
RCEP B	2025	2025	20	B!G12211
RCEP B	2026	2026	20	B!H12211
RCEP B	2027	2027	20	B!I12211
RCEP C	2022	2022	*	C!D12211
RCEP C	2023	2023	*	C!E12211
RCEP C	2024	2024	*	C!F12211
RCEP C	2025	2025	*	C!G12211
RCEP C	2026	2026	*	C!H12211

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I12211
RCEP D	2022	2022	*	D!D12210
RCEP D	2023	2023	*	D!E12210
RCEP D	2024	2024	*	D!F12210
RCEP D	2025	2025	*	D!G12210
RCEP D	2026	2026	*	D!H12210
RCEP D	2027	2027	*	D!I12210
RCEP E	2022	2022	*	E!D12214
RCEP E	2023	2023	*	E!E12214
RCEP E	2024	2024	*	E!F12214
RCEP E	2025	2025	*	E!G12214
RCEP E	2026	2026	*	E!H12214
RCEP E	2027	2027	*	E!I12214
RCEP F	2022	2022	20	F!D12211
RCEP F	2023	2023	20	F!E12211
RCEP F	2024	2024	20	F!F12211
RCEP F	2025	2025	20	F!G12211
RCEP F	2026	2026	20	F!H12211
RCEP F	2027	2027	20	F!I12211
VIFTA	2024	2024	*	VI!F11291
VIFTA	2025	2025	*	VI!G11291
VIFTA	2026	2026	*	VI!H11291
VIFTA	2027	2027	*	VI!I11291

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	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex F) 20%, VKFTA 20%, VCFTA 23%, AKFTA 24%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 8408.10 has 4 lines; 8408.10.10 is distinguished from its siblings by: Of a power not exceeding 22.38 kW.	8408.10.20 Of a power exceeding 22.38 kW but not exceeding 100 kW; 8408.10.30 Of a power exceeding 100 kW but not exceeding 750 kW; 8408.10.90 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 8408.10.10. 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 20% for 8408.10.10 was checked against BT2026 (cell BT2026!N12915), 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.