Vietnam Tariff Intelligence

HS 8408.90.52 detail

HS code	8408.90.52
Description	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) / - Other engines: / - - Of a power exceeding 100 kW: / - - - Of a kind used for railway locomotives or tramway vehicles
Unit	chiếc
Generated	18/11/2026 05:31:58
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/84089052/

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!K12936
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N12936
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12936
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
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
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
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!E12214
ATIGA	2022	2022	0	AT!E12157
ATIGA	2023	2023	0	AT!F12157
ATIGA	2024	2024	0	AT!G12157
ATIGA	2025	2025	0	AT!H12157
ATIGA	2026	2026	0	AT!I12157
ATIGA	2027	2027	0	AT!J12157
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12209
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12209
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12209

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12209
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12209
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12209
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12210
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12210
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12210
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12210
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12210
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12210
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12213
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12163
AIFTA	30/12/2022	2022	*	AI!F12169
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12169
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12169
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12169
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12169
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12169
VKFTA	2022	2022	0	VK!E12202
VKFTA	2023	2023	0	VK!F12202
VKFTA	2024	2024	0	VK!G12202
VKFTA	2025	2025	0	VK!H12202
VKFTA	2026	2026	0	VK!I12202
VKFTA	2027	2027	0	VK!J12202
VCFTA	2022	2022	3	VC!D12247
VCFTA	2023	2023	3	VC!E12247
VCFTA	2024	2024	0	VC!F12247

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12247
VCFTA	2026	2026	0	VC!H12247
VCFTA	2027	2027	0	VC!I12247
VN-EAEU	2022	2022	0	EAV!D12232
VN-EAEU	2023	2023	0	EAV!E12232
VN-EAEU	2024	2024	0	EAV!F12232
VN-EAEU	2025	2025	0	EAV!G12232
VN-EAEU	2026	2026	0	EAV!H12232
VN-EAEU	2027	2027	0	EAV!I12232
AHKFTA	2022	2022	3	AKH!D12232
AHKFTA	2023	2023	2	AKH!E12232
AHKFTA	2024	2024	2	AKH!F12232
AHKFTA	2025	2025	1	AKH!G12232
AHKFTA	2026	2026	1	AKH!H12232
AHKFTA	2027	2027	0	AKH!I12232
EVFTA	2022	2022	1,8	EV-NK!D12249
EVFTA	2023	2023	1,5	EV-NK!E12249
EVFTA	2024	2024	1,1	EV-NK!F12249
EVFTA	2025	2025	0,7	EV-NK!G12249
EVFTA	2026	2026	0,3	EV-NK!H12249
EVFTA	2027	2027	0	EV-NK!I12249
UKVFTA	2022	2022	1,8	UKV!D12248
UKVFTA	2023	2023	1,5	UKV!E12248
UKVFTA	2024	2024	1,1	UKV!F12248
UKVFTA	2025	2025	0,7	UKV!G12248
UKVFTA	2026	2026	0,3	UKV!H12248

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12248
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12224
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12224
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12224
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12224
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12224
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12224
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12224
RCEP A	2022	2022	0	RCEPT-A!D12232
RCEP A	2023	2023	0	RCEPT-A!E12232
RCEP A	2024	2024	0	RCEPT-A!F12232
RCEP A	2025	2025	0	RCEPT-A!G12232
RCEP A	2026	2026	0	RCEPT-A!H12232
RCEP A	2027	2027	0	RCEPT-A!I12232
RCEP B	2022	2022	0	B!D12232
RCEP B	2023	2023	0	B!E12232
RCEP B	2024	2024	0	B!F12232
RCEP B	2025	2025	0	B!G12232
RCEP B	2026	2026	0	B!H12232
RCEP B	2027	2027	0	B!I12232
RCEP C	2022	2022	0	C!D12232
RCEP C	2023	2023	0	C!E12232
RCEP C	2024	2024	0	C!F12232
RCEP C	2025	2025	0	C!G12232
RCEP C	2026	2026	0	C!H12232
RCEP C	2027	2027	0	C!I12232

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12231
RCEP D	2023	2023	0	D!E12231
RCEP D	2024	2024	0	D!F12231
RCEP D	2025	2025	0	D!G12231
RCEP D	2026	2026	0	D!H12231
RCEP D	2027	2027	0	D!I12231
RCEP E	2022	2022	0	E!D12235
RCEP E	2023	2023	0	E!E12235
RCEP E	2024	2024	0	E!F12235
RCEP E	2025	2025	0	E!G12235
RCEP E	2026	2026	0	E!H12235
RCEP E	2027	2027	0	E!I12235
RCEP F	2022	2022	0	F!D12232
RCEP F	2023	2023	0	F!E12232
RCEP F	2024	2024	0	F!F12232
RCEP F	2025	2025	0	F!G12232
RCEP F	2026	2026	0	F!H12232
RCEP F	2027	2027	0	F!I12232
VIFTA	2024	2024	4.5	VI!F11312
VIFTA	2025	2025	4	VI!G11312
VIFTA	2026	2026	3.5	VI!H11312
VIFTA	2027	2027	3	VI!I11312

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	EVFTA 0.3%, UKVFTA 0.3%, AHKFTA 1%, VIFTA 3.5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 8408.90 has 7 lines; 8408.90.52 is distinguished from its siblings by: Of a kind used for railway locomotives or tramway vehicles.	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; 8408.90.59 Other; 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 8408.90.52. 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 8408.90.52 was checked against BT2026 (cell BT2026!N12936), 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.