Vietnam Tariff Intelligence

HS 8409.91.12 detail

HS code	8409.91.12
Description	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08 / - Other: / - - Suitable for use solely or principally with spark-ignition internal combustion piston engines: / - - - For machinery of heading 84.29 or 84.30: / - - - - Cylinder blocks; crank cases
Unit	chiếc
Generated	03/11/2026 02:00:27
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/84099112/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12948
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N12948
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12948
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 (-PH, TH)	0% (except PH, TH)	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(-KH)	0% (except KH)	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
EVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	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)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	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!E12227
ATIGA	2022	2022	0	AT!E12170
ATIGA	2023	2023	0	AT!F12170
ATIGA	2024	2024	0	AT!G12170
ATIGA	2025	2025	0	AT!H12170
ATIGA	2026	2026	0	AT!I12170
ATIGA	2027	2027	0	AT!J12170
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12222
AJCEP	01/4/2023 - 31/3/2024	2023	1	AJ!F12222
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12222

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12222
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12222
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12222
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12223
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12223
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12223
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12223
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12223
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12223
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12226
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12176
AIFTA	30/12/2022	2022	*	AI!F12182
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12182
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12182
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12182
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12182
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12182
VKFTA	2022	2022	0	VK!E12215
VKFTA	2023	2023	0	VK!F12215
VKFTA	2024	2024	0	VK!G12215
VKFTA	2025	2025	0	VK!H12215
VKFTA	2026	2026	0	VK!I12215
VKFTA	2027	2027	0	VK!J12215
VCFTA	2022	2022	3	VC!D12260
VCFTA	2023	2023	1	VC!E12260
VCFTA	2024	2024	0	VC!F12260

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12260
VCFTA	2026	2026	0	VC!H12260
VCFTA	2027	2027	0	VC!I12260
VN-EAEU	2022	2022	0	EAV!D12245
VN-EAEU	2023	2023	0	EAV!E12245
VN-EAEU	2024	2024	0	EAV!F12245
VN-EAEU	2025	2025	0	EAV!G12245
VN-EAEU	2026	2026	0	EAV!H12245
VN-EAEU	2027	2027	0	EAV!I12245
AHKFTA	2022	2022	6	AKH!D12245
AHKFTA	2023	2023	4	AKH!E12245
AHKFTA	2024	2024	4	AKH!F12245
AHKFTA	2025	2025	2	AKH!G12245
AHKFTA	2026	2026	2	AKH!H12245
AHKFTA	2027	2027	0	AKH!I12245
EVFTA	2022	2022	6,2	EV-NK!D12262
EVFTA	2023	2023	5	EV-NK!E12262
EVFTA	2024	2024	3,7	EV-NK!F12262
EVFTA	2025	2025	2,5	EV-NK!G12262
EVFTA	2026	2026	1,2	EV-NK!H12262
EVFTA	2027	2027	0	EV-NK!I12262
UKVFTA	2022	2022	6,2	UKV!D12261
UKVFTA	2023	2023	5	UKV!E12261
UKVFTA	2024	2024	3,7	UKV!F12261
UKVFTA	2025	2025	2,5	UKV!G12261
UKVFTA	2026	2026	1,2	UKV!H12261

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12261
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12237
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12237
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12237
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12237
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12237
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12237
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12237
RCEP A	2022	2022	9	RCEPT-A!D12245
RCEP A	2023	2023	8	RCEPT-A!E12245
RCEP A	2024	2024	7	RCEPT-A!F12245
RCEP A	2025	2025	6	RCEPT-A!G12245
RCEP A	2026	2026	5	RCEPT-A!H12245
RCEP A	2027	2027	4	RCEPT-A!I12245
RCEP B	2022	2022	9	B!D12245
RCEP B	2023	2023	8	B!E12245
RCEP B	2024	2024	7	B!F12245
RCEP B	2025	2025	6	B!G12245
RCEP B	2026	2026	5	B!H12245
RCEP B	2027	2027	4	B!I12245
RCEP C	2022	2022	9	C!D12245
RCEP C	2023	2023	8	C!E12245
RCEP C	2024	2024	7	C!F12245
RCEP C	2025	2025	6	C!G12245
RCEP C	2026	2026	5	C!H12245
RCEP C	2027	2027	4	C!I12245

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D12244
RCEP D	2023	2023	8,2	D!E12244
RCEP D	2024	2024	7,3	D!F12244
RCEP D	2025	2025	6,4	D!G12244
RCEP D	2026	2026	5,5	D!H12244
RCEP D	2027	2027	4,5	D!I12244
RCEP E	2022	2022	9	E!D12248
RCEP E	2023	2023	8	E!E12248
RCEP E	2024	2024	7	E!F12248
RCEP E	2025	2025	6	E!G12248
RCEP E	2026	2026	5	E!H12248
RCEP E	2027	2027	4	E!I12248
RCEP F	2022	2022	9	F!D12245
RCEP F	2023	2023	8	F!E12245
RCEP F	2024	2024	7	F!F12245
RCEP F	2025	2025	6	F!G12245
RCEP F	2026	2026	5	F!H12245
RCEP F	2027	2027	4	F!I12245
VIFTA	2024	2024	8.6	VI!F11324
VIFTA	2025	2025	7.1	VI!G11324
VIFTA	2026	2026	5.7	VI!H11324
VIFTA	2027	2027	4.3	VI!I11324

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 8409.91 has 51 lines; 8409.91.12 is distinguished from its siblings by: Cylinder blocks; crank cases.	8409.91.11 Carburettors and parts thereof; 8409.91.13 Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm; 8409.91.14 Other cylinder liners; 8409.91.15 Cylinder heads and head covers; 8409.91.16 Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm; 8409.91.17 Other pistons	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 8409.91.12. 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 10% for 8409.91.12 was checked against BT2026 (cell BT2026!N12948), 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.