Vietnam Tariff Intelligence

HS 8409.91.15 detail

HS code	8409.91.15
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 heads and head covers
Unit	chiếc
Generated	08/11/2026 11:20:41
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/84099115/

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!K12951
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N12951
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12951
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
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

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!E12230
ATIGA	2022	2022	0	AT!E12173
ATIGA	2023	2023	0	AT!F12173
ATIGA	2024	2024	0	AT!G12173
ATIGA	2025	2025	0	AT!H12173
ATIGA	2026	2026	0	AT!I12173
ATIGA	2027	2027	0	AT!J12173
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12225
AJCEP	01/4/2023 - 31/3/2024	2023	1	AJ!F12225
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12225
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12225

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12225
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12225
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12226
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12226
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12226
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12226
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12226
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12226
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12229
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12179
AIFTA	30/12/2022	2022	*	AI!F12185
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12185
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12185
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12185
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12185
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12185
VKFTA	2022	2022	0	VK!E12218
VKFTA	2023	2023	0	VK!F12218
VKFTA	2024	2024	0	VK!G12218
VKFTA	2025	2025	0	VK!H12218
VKFTA	2026	2026	0	VK!I12218
VKFTA	2027	2027	0	VK!J12218
VCFTA	2022	2022	3	VC!D12263
VCFTA	2023	2023	1	VC!E12263
VCFTA	2024	2024	0	VC!F12263
VCFTA	2025	2025	0	VC!G12263

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12263
VCFTA	2027	2027	0	VC!I12263
VN-EAEU	2022	2022	0	EAV!D12248
VN-EAEU	2023	2023	0	EAV!E12248
VN-EAEU	2024	2024	0	EAV!F12248
VN-EAEU	2025	2025	0	EAV!G12248
VN-EAEU	2026	2026	0	EAV!H12248
VN-EAEU	2027	2027	0	EAV!I12248
AHKFTA	2022	2022	6	AKH!D12248
AHKFTA	2023	2023	4	AKH!E12248
AHKFTA	2024	2024	4	AKH!F12248
AHKFTA	2025	2025	2	AKH!G12248
AHKFTA	2026	2026	2	AKH!H12248
AHKFTA	2027	2027	0	AKH!I12248
EVFTA	2022	2022	6,2	EV-NK!D12265
EVFTA	2023	2023	5	EV-NK!E12265
EVFTA	2024	2024	3,7	EV-NK!F12265
EVFTA	2025	2025	2,5	EV-NK!G12265
EVFTA	2026	2026	1,2	EV-NK!H12265
EVFTA	2027	2027	0	EV-NK!I12265
UKVFTA	2022	2022	6,2	UKV!D12264
UKVFTA	2023	2023	5	UKV!E12264
UKVFTA	2024	2024	3,7	UKV!F12264
UKVFTA	2025	2025	2,5	UKV!G12264
UKVFTA	2026	2026	1,2	UKV!H12264
UKVFTA	2027	2027	0	UKV!I12264

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12240
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12240
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12240
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12240
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12240
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12240
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12240
RCEP A	2022	2022	9	RCEPT-A!D12248
RCEP A	2023	2023	8	RCEPT-A!E12248
RCEP A	2024	2024	7	RCEPT-A!F12248
RCEP A	2025	2025	6	RCEPT-A!G12248
RCEP A	2026	2026	5	RCEPT-A!H12248
RCEP A	2027	2027	4	RCEPT-A!I12248
RCEP B	2022	2022	9	B!D12248
RCEP B	2023	2023	8	B!E12248
RCEP B	2024	2024	7	B!F12248
RCEP B	2025	2025	6	B!G12248
RCEP B	2026	2026	5	B!H12248
RCEP B	2027	2027	4	B!I12248
RCEP C	2022	2022	9	C!D12248
RCEP C	2023	2023	8	C!E12248
RCEP C	2024	2024	7	C!F12248
RCEP C	2025	2025	6	C!G12248
RCEP C	2026	2026	5	C!H12248
RCEP C	2027	2027	4	C!I12248
RCEP D	2022	2022	9,1	D!D12247

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,2	D!E12247
RCEP D	2024	2024	7,3	D!F12247
RCEP D	2025	2025	6,4	D!G12247
RCEP D	2026	2026	5,5	D!H12247
RCEP D	2027	2027	4,5	D!I12247
RCEP E	2022	2022	9	E!D12251
RCEP E	2023	2023	8	E!E12251
RCEP E	2024	2024	7	E!F12251
RCEP E	2025	2025	6	E!G12251
RCEP E	2026	2026	5	E!H12251
RCEP E	2027	2027	4	E!I12251
RCEP F	2022	2022	9	F!D12248
RCEP F	2023	2023	8	F!E12248
RCEP F	2024	2024	7	F!F12248
RCEP F	2025	2025	6	F!G12248
RCEP F	2026	2026	5	F!H12248
RCEP F	2027	2027	4	F!I12248
VIFTA	2024	2024	8.6	VI!F11327
VIFTA	2025	2025	7.1	VI!G11327
VIFTA	2026	2026	5.7	VI!H11327
VIFTA	2027	2027	4.3	VI!I11327

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; 8409.91.15 is distinguished from its siblings by: Cylinder heads and head covers.	8409.91.11 Carburettors and parts thereof; 8409.91.12 Cylinder blocks; crank cases; 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; 8409.91.16 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 8409.91.15. 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 8409.91.15 was checked against BT2026 (cell BT2026!N12951), 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.