Vietnam Tariff Intelligence

HS 8409.91.24 detail

HS code	8409.91.24
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 vehicles of heading 87.01: / - - - - Other cylinder liners
Unit	chiếc
Generated	06/11/2026 00:14:11
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/84099124/

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!K12960
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N12960
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12960
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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6,7	6.7%	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 F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	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
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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)		5	AC!E12239
ATIGA	2022	2022	0	AT!E12182
ATIGA	2023	2023	0	AT!F12182
ATIGA	2024	2024	0	AT!G12182
ATIGA	2025	2025	0	AT!H12182
ATIGA	2026	2026	0	AT!I12182
ATIGA	2027	2027	0	AT!J12182
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12234
AJCEP	01/4/2023 - 31/3/2024	2023	1	AJ!F12234
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12234

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12234
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12234
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12234
VJEPA	30/12/2022 - 31/3/2023	2022	3.5	VJ!E12235
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F12235
VJEPA	01/4/2024 - 31/3/2025	2024	1	VJ!G12235
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12235
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12235
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12235
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12238
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12188
AIFTA	30/12/2022	2022	*	AI!F12194
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12194
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12194
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12194
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12194
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12194
VKFTA	2022	2022	0	VK!E12227
VKFTA	2023	2023	0	VK!F12227
VKFTA	2024	2024	0	VK!G12227
VKFTA	2025	2025	0	VK!H12227
VKFTA	2026	2026	0	VK!I12227
VKFTA	2027	2027	0	VK!J12227
VCFTA	2022	2022	3	VC!D12272
VCFTA	2023	2023	1	VC!E12272
VCFTA	2024	2024	0	VC!F12272

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12272
VCFTA	2026	2026	0	VC!H12272
VCFTA	2027	2027	0	VC!I12272
VN-EAEU	2022	2022	0	EAV!D12257
VN-EAEU	2023	2023	0	EAV!E12257
VN-EAEU	2024	2024	0	EAV!F12257
VN-EAEU	2025	2025	0	EAV!G12257
VN-EAEU	2026	2026	0	EAV!H12257
VN-EAEU	2027	2027	0	EAV!I12257
AHKFTA	2022	2022	10	AKH!D12257
AHKFTA	2023	2023	10	AKH!E12257
AHKFTA	2024	2024	10	AKH!F12257
AHKFTA	2025	2025	10	AKH!G12257
AHKFTA	2026	2026	10	AKH!H12257
AHKFTA	2027	2027	10	AKH!I12257
EVFTA	2022	2022	6,2	EV-NK!D12274
EVFTA	2023	2023	5	EV-NK!E12274
EVFTA	2024	2024	3,7	EV-NK!F12274
EVFTA	2025	2025	2,5	EV-NK!G12274
EVFTA	2026	2026	1,2	EV-NK!H12274
EVFTA	2027	2027	0	EV-NK!I12274
UKVFTA	2022	2022	6,2	UKV!D12273
UKVFTA	2023	2023	5	UKV!E12273
UKVFTA	2024	2024	3,7	UKV!F12273
UKVFTA	2025	2025	2,5	UKV!G12273
UKVFTA	2026	2026	1,2	UKV!H12273

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12273
CPTPP	(I)	2021 (DERIVED)	7,5	CPTPP!D12249
CPTPP	(II)	2022 (DERIVED)	5,6	CPTPP!E12249
CPTPP	(III)	2023 (DERIVED)	3,7	CPTPP!F12249
CPTPP	(IV)	2024 (DERIVED)	1,8	CPTPP!G12249
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12249
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12249
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12249
RCEP A	2022	2022	9,3	RCEPT-A!D12257
RCEP A	2023	2023	8,7	RCEPT-A!E12257
RCEP A	2024	2024	8	RCEPT-A!F12257
RCEP A	2025	2025	7,3	RCEPT-A!G12257
RCEP A	2026	2026	6,7	RCEPT-A!H12257
RCEP A	2027	2027	6	RCEPT-A!I12257
RCEP B	2022	2022	9,3	B!D12257
RCEP B	2023	2023	8,7	B!E12257
RCEP B	2024	2024	8	B!F12257
RCEP B	2025	2025	7,3	B!G12257
RCEP B	2026	2026	6,7	B!H12257
RCEP B	2027	2027	6	B!I12257
RCEP C	2022	2022	10	C!D12257
RCEP C	2023	2023	10	C!E12257
RCEP C	2024	2024	10	C!F12257
RCEP C	2025	2025	10	C!G12257
RCEP C	2026	2026	10	C!H12257
RCEP C	2027	2027	10	C!I12257

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,4	D!D12256
RCEP D	2023	2023	8,8	D!E12256
RCEP D	2024	2024	8,1	D!F12256
RCEP D	2025	2025	7,5	D!G12256
RCEP D	2026	2026	6,9	D!H12256
RCEP D	2027	2027	6,3	D!I12256
RCEP E	2022	2022	9,3	E!D12260
RCEP E	2023	2023	8,7	E!E12260
RCEP E	2024	2024	8	E!F12260
RCEP E	2025	2025	7,3	E!G12260
RCEP E	2026	2026	6,7	E!H12260
RCEP E	2027	2027	6	E!I12260
RCEP F	2022	2022	9,3	F!D12257
RCEP F	2023	2023	8,7	F!E12257
RCEP F	2024	2024	8	F!F12257
RCEP F	2025	2025	7,3	F!G12257
RCEP F	2026	2026	6,7	F!H12257
RCEP F	2027	2027	6	F!I12257
VIFTA	2024	2024	8.6	VI!F11336
VIFTA	2025	2025	7.1	VI!G11336
VIFTA	2026	2026	5.7	VI!H11336
VIFTA	2027	2027	4.3	VI!I11336

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	AHKFTA 10%, RCEP (Annex C) 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 8409.91 has 51 lines; 8409.91.24 is distinguished from its siblings by: Other cylinder liners.	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; 8409.91.15 Cylinder heads and head covers; 8409.91.16 Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	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 8409.91.24. 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 8409.91.24 was checked against BT2026 (cell BT2026!N12960), 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.