

## HS 8409.91.49 detail

|                     |                                                                                                                                                                                                                                                                   |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8409.91.49                                                                                                                                                                                                                                                        |
| 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 other vehicles of Chapter 87: / - - - - Other |
| Unit                | chiếc                                                                                                                                                                                                                                                             |
| Generated           | 01/11/2026 13:28:56                                                                                                                                                                                                                                               |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/84099149/">https://mail.vietnamtariff.com/hs-code/84099149/</a>                                                                                                                                                   |

### 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!K12981 |
| Preferential (MFN)   | 10           | 10%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N12981 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12981 |
| 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     |
|-------|--------------|------|------------------------|--------|-----------------|----------------|------------|
| ATIGA | 0            | 0%   | Consolidated<br>BT2026 | 2026   | D               | 126/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate    | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|---------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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 |
| VKFTA          | 0            | 0%      | Consolidated BT2026 | 2026                                   | VK                                | 125/2022/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 |
| VCFTA          | 3            | 3%      | Consolidated BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| AANZFTA        | 5            | 5%      | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 10           | 10%     | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 10           | 10%     | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 10           | 10%     | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA          | 10           | 10%     | 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    |
| AKFTA          | 16           | 16%     | 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 (*) |
| AJCEP          | *            | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/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 (*) |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source    |
|-------|----------------------------------------|------|--------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 50           | AC!E12260 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E12203 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F12203 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G12203 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H12203 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I12203 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J12203 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | *            | AJ!E12255 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | *            | AJ!F12255 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | *            | AJ!G12255   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | *            | AJ!H12255   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | *            | AJ!I12255   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | *            | AJ!J12255   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 3            | VJ!E12256   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 3            | VJ!F12256   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G12256   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H12256   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I12256   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J12256   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 16           | AK!F12259   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5            | AANZ!H12209 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F12215   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G12215   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H12215   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I12215   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J12215   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K12215   |
| VKFTA   | 2022                                   | 2022 | 2            | VK!E12248   |
| VKFTA   | 2023                                   | 2023 | 1            | VK!F12248   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G12248   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H12248   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I12248   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J12248   |
| VCFTA   | 2022                                   | 2022 | 3            | VC!D12293   |
| VCFTA   | 2023                                   | 2023 | 3            | VC!E12293   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2024   | 2024 | 3            | VC!F12293    |
| VCFTA   | 2025   | 2025 | 3            | VC!G12293    |
| VCFTA   | 2026   | 2026 | 3            | VC!H12293    |
| VCFTA   | 2027   | 2027 | 3            | VC!I12293    |
| VN-EAEU | 2022   | 2022 | *            | EAV!D12280   |
| VN-EAEU | 2023   | 2023 | *            | EAV!E12280   |
| VN-EAEU | 2024   | 2024 | *            | EAV!F12280   |
| VN-EAEU | 2025   | 2025 | *            | EAV!G12280   |
| VN-EAEU | 2026   | 2026 | *            | EAV!H12280   |
| VN-EAEU | 2027   | 2027 | *            | EAV!I12280   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D12278   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E12278   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F12278   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G12278   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H12278   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I12278   |
| EVFTA   | 2022   | 2022 | 6,2          | EV-NK!D12295 |
| EVFTA   | 2023   | 2023 | 5            | EV-NK!E12295 |
| EVFTA   | 2024   | 2024 | 3,7          | EV-NK!F12295 |
| EVFTA   | 2025   | 2025 | 2,5          | EV-NK!G12295 |
| EVFTA   | 2026   | 2026 | 1,2          | EV-NK!H12295 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I12295 |
| UKVFTA  | 2022   | 2022 | 6,2          | UKV!D12294   |
| UKVFTA  | 2023   | 2023 | 5            | UKV!E12294   |
| UKVFTA  | 2024   | 2024 | 3,7          | UKV!F12294   |
| UKVFTA  | 2025   | 2025 | 2,5          | UKV!G12294   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2026   | 2026           | 1,2          | UKV!H12294     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I12294     |
| CPTPP  | (I)    | 2021 (DERIVED) | 1,5          | CPTPP!D12270   |
| CPTPP  | (II)   | 2022 (DERIVED) | 1,1          | CPTPP!E12270   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0,7          | CPTPP!F12270   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0,3          | CPTPP!G12270   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H12270   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I12270   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J12270   |
| RCEP A | 2022   | 2022           | 10           | RCEPT-A!D12278 |
| RCEP A | 2023   | 2023           | 10           | RCEPT-A!E12278 |
| RCEP A | 2024   | 2024           | 10           | RCEPT-A!F12278 |
| RCEP A | 2025   | 2025           | 10           | RCEPT-A!G12278 |
| RCEP A | 2026   | 2026           | 10           | RCEPT-A!H12278 |
| RCEP A | 2027   | 2027           | 10           | RCEPT-A!I12278 |
| RCEP B | 2022   | 2022           | 10           | B!D12278       |
| RCEP B | 2023   | 2023           | 10           | B!E12278       |
| RCEP B | 2024   | 2024           | 10           | B!F12278       |
| RCEP B | 2025   | 2025           | 10           | B!G12278       |
| RCEP B | 2026   | 2026           | 10           | B!H12278       |
| RCEP B | 2027   | 2027           | 10           | B!I12278       |
| RCEP C | 2022   | 2022           | *            | C!D12278       |
| RCEP C | 2023   | 2023           | *            | C!E12278       |
| RCEP C | 2024   | 2024           | *            | C!F12278       |
| RCEP C | 2025   | 2025           | *            | C!G12278       |
| RCEP C | 2026   | 2026           | *            | C!H12278       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP C | 2027   | 2027 | *            | C!I12278  |
| RCEP D | 2022   | 2022 | *            | D!D12277  |
| RCEP D | 2023   | 2023 | *            | D!E12277  |
| RCEP D | 2024   | 2024 | *            | D!F12277  |
| RCEP D | 2025   | 2025 | *            | D!G12277  |
| RCEP D | 2026   | 2026 | *            | D!H12277  |
| RCEP D | 2027   | 2027 | *            | D!I12277  |
| RCEP E | 2022   | 2022 | *            | E!D12281  |
| RCEP E | 2023   | 2023 | *            | E!E12281  |
| RCEP E | 2024   | 2024 | *            | E!F12281  |
| RCEP E | 2025   | 2025 | *            | E!G12281  |
| RCEP E | 2026   | 2026 | *            | E!H12281  |
| RCEP E | 2027   | 2027 | *            | E!I12281  |
| RCEP F | 2022   | 2022 | 10           | F!D12278  |
| RCEP F | 2023   | 2023 | 10           | F!E12278  |
| RCEP F | 2024   | 2024 | 10           | F!F12278  |
| RCEP F | 2025   | 2025 | 10           | F!G12278  |
| RCEP F | 2026   | 2026 | 10           | F!H12278  |
| RCEP F | 2027   | 2027 | 10           | F!I12278  |
| VIFTA  | 2024   | 2024 | 10           | VI!F11357 |
| VIFTA  | 2025   | 2025 | 10           | VI!G11357 |
| VIFTA  | 2026   | 2026 | 10           | VI!H11357 |
| VIFTA  | 2027   | 2027 | 10           | VI!I11357 |

### 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) 10%, RCEP (Annex B) 10%, RCEP (Annex F) 10%, VIFTA 10%, AKFTA 16%, ACFTA 50%: 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; 8409.91.49 is distinguished from its siblings by: Other.                                                                                                                                  | 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 |
| HS-005  | BLUE   | Chapter 98 equivalent exists                               | 8409.91.49 corresponds to Chapter 98 code 9849.22.19 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.                                                                                                    | - - - - Loại khác                                                                                                                                                                                                                                                                                                                                           | 26/2023/NĐ-CP  | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).                                            | Not verified – check required |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8409.91.49. 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 8409.91.49 was checked against BT2026 (cell BT2026!N12981), 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.