Vietnam Tariff Intelligence

HS 8409.91.73 detail

HS code	8409.91.73
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 engines: / - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm
Unit	chiếc
Generated	12/11/2026 04:38:44
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/84099173/

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!K12999
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N12999
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12999
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 BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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 C)	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
VKFTA	10	10%	Consolidated BT2026	2026	VK	125/2022/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
VCFTA	15	15%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

AKFTA	16	16%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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 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 (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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)		5	AC!E12278
ATIGA	2022	2022	0	AT!E12221
ATIGA	2023	2023	0	AT!F12221
ATIGA	2024	2024	0	AT!G12221
ATIGA	2025	2025	0	AT!H12221
ATIGA	2026	2026	0	AT!I12221
ATIGA	2027	2027	0	AT!J12221
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E12273
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F12273
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G12273
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H12273

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I12273
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J12273
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E12274
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F12274
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G12274
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H12274
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I12274
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J12274
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		16	AK!F12277
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H12227
AIFTA	30/12/2022	2022	*	AI!F12233
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12233
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12233
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12233
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12233
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12233
VKFTA	2022	2022	10	VK!E12266
VKFTA	2023	2023	10	VK!F12266
VKFTA	2024	2024	10	VK!G12266
VKFTA	2025	2025	10	VK!H12266
VKFTA	2026	2026	10	VK!I12266
VKFTA	2027	2027	10	VK!J12266
VCFTA	2022	2022	15	VC!D12311
VCFTA	2023	2023	15	VC!E12311
VCFTA	2024	2024	15	VC!F12311
VCFTA	2025	2025	15	VC!G12311

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	15	VC!H12311
VCFTA	2027	2027	15	VC!I12311
VN-EAEU	2022	2022	*	EAV!D12298
VN-EAEU	2023	2023	*	EAV!E12298
VN-EAEU	2024	2024	*	EAV!F12298
VN-EAEU	2025	2025	*	EAV!G12298
VN-EAEU	2026	2026	*	EAV!H12298
VN-EAEU	2027	2027	*	EAV!I12298
AHKFTA	2022	2022	*	AKH!D12296
AHKFTA	2023	2023	*	AKH!E12296
AHKFTA	2024	2024	*	AKH!F12296
AHKFTA	2025	2025	*	AKH!G12296
AHKFTA	2026	2026	*	AKH!H12296
AHKFTA	2027	2027	*	AKH!I12296
EVFTA	2022	2022	6,2	EV-NK!D12313
EVFTA	2023	2023	5	EV-NK!E12313
EVFTA	2024	2024	3,7	EV-NK!F12313
EVFTA	2025	2025	2,5	EV-NK!G12313
EVFTA	2026	2026	1,2	EV-NK!H12313
EVFTA	2027	2027	0	EV-NK!I12313
UKVFTA	2022	2022	6,2	UKV!D12312
UKVFTA	2023	2023	5	UKV!E12312
UKVFTA	2024	2024	3,7	UKV!F12312
UKVFTA	2025	2025	2,5	UKV!G12312
UKVFTA	2026	2026	1,2	UKV!H12312
UKVFTA	2027	2027	0	UKV!I12312

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	7,5	CPTPP!D12288
CPTPP	(II)	2022 (DERIVED)	5,6	CPTPP!E12288
CPTPP	(III)	2023 (DERIVED)	3,7	CPTPP!F12288
CPTPP	(IV)	2024 (DERIVED)	1,8	CPTPP!G12288
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12288
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12288
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12288
RCEP A	2022	2022	10	RCEPT-A!D12296
RCEP A	2023	2023	10	RCEPT-A!E12296
RCEP A	2024	2024	10	RCEPT-A!F12296
RCEP A	2025	2025	10	RCEPT-A!G12296
RCEP A	2026	2026	10	RCEPT-A!H12296
RCEP A	2027	2027	10	RCEPT-A!I12296
RCEP B	2022	2022	10	B!D12296
RCEP B	2023	2023	10	B!E12296
RCEP B	2024	2024	10	B!F12296
RCEP B	2025	2025	10	B!G12296
RCEP B	2026	2026	10	B!H12296
RCEP B	2027	2027	10	B!I12296
RCEP C	2022	2022	10	C!D12296
RCEP C	2023	2023	10	C!E12296
RCEP C	2024	2024	10	C!F12296
RCEP C	2025	2025	10	C!G12296
RCEP C	2026	2026	10	C!H12296
RCEP C	2027	2027	10	C!I12296
RCEP D	2022	2022	*	D!D12295

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E12295
RCEP D	2024	2024	*	D!F12295
RCEP D	2025	2025	*	D!G12295
RCEP D	2026	2026	*	D!H12295
RCEP D	2027	2027	*	D!I12295
RCEP E	2022	2022	*	E!D12299
RCEP E	2023	2023	*	E!E12299
RCEP E	2024	2024	*	E!F12299
RCEP E	2025	2025	*	E!G12299
RCEP E	2026	2026	*	E!H12299
RCEP E	2027	2027	*	E!I12299
RCEP F	2022	2022	10	F!D12296
RCEP F	2023	2023	10	F!E12296
RCEP F	2024	2024	10	F!F12296
RCEP F	2025	2025	10	F!G12296
RCEP F	2026	2026	10	F!H12296
RCEP F	2027	2027	10	F!I12296
VIFTA	2024	2024	8,6	VI!F11375
VIFTA	2025	2025	7.1	VI!G11375
VIFTA	2026	2026	5.7	VI!H11375
VIFTA	2027	2027	4.3	VI!I11375

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 C) 10%, RCEP (Annex F) 10%, VKFTA 10%, VCFTA 15%, AKFTA 16%: 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; 8409.91.73 is distinguished from its siblings by: Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm.	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 8409.91.73. 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 8409.91.73 was checked against BT2026 (cell BT2026!N12999), 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.