

HS 9849.20.14 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 9849.20.14                                                                                                                                                                                                                                                                                                                                                                                             |
| Description         | Các mặt hàng linh kiện ô tô nhập khẩu để thực hiện Chương trình ưu đãi thuế. / - Động cơ đốt trong kiểu piston chuyển động tịnh tiến hoặc kiểu piston chuyển động quay đốt cháy bằng tia lửa điện: / - - Động cơ đốt trong kiểu piston chuyển động tịnh tiến dùng để tạo động lực cho các loại xe thuộc Chương 87: / - - - Dung tích xi lanh trên 250 cc nhưng không quá 1.000 cc: / - - - - Loại khác |
| Unit                |                                                                                                                                                                                                                                                                                                                                                                                                        |
| Generated           | 31/10/2026 01:26:04                                                                                                                                                                                                                                                                                                                                                                                    |
| 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/98492014/">https://mail.vietnamtariff.com/hs-code/98492014/</a>                                                                                                                                                                                                                                                                                        |

Taxes applicable in 2026

| Tariff scheme        | Source value | Rate    | Legal basis    | effective  | Source        |
|----------------------|--------------|---------|----------------|------------|---------------|
| Ordinary import duty | 0            | 0%      | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K19522 |
| Preferential (MFN)   | 0            | 0%      | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N19522 |
| VAT                  |              | No data |                |            |               |
| 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 |              | No data | No data    |        | AANZ            | 121/2022/NĐ-CP | No data |
| ACFTA   |              | No data | No data    |        | E               | 118/2022/NĐ-CP | No data |

| FTA            | Source value | Rate    | Data basis | Period | Proof of origin                   | Legal basis    | Status  |
|----------------|--------------|---------|------------|--------|-----------------------------------|----------------|---------|
| AHKFTA         |              | No data | No data    |        | AHK                               | 123/2022/NĐ-CP | No data |
| AIFTA          |              | No data | No data    |        | AI                                | 122/2022/NĐ-CP | No data |
| AJCEP          |              | No data | No data    |        | AJ                                | 120/2022/NĐ-CP | No data |
| AKFTA          |              | No data | No data    |        | AK                                | 119/2022/NĐ-CP | No data |
| ATIGA          |              | No data | No data    |        | D                                 | 126/2022/NĐ-CP | No data |
| CPTPP          |              | No data | No data    |        | CPTPP                             | 115/2022/NĐ-CP | No data |
| EVFTA          |              | No data | No data    |        | EUR.1                             | 116/2022/NĐ-CP | No data |
| RCEP (Annex A) |              | No data | No data    |        | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex B) |              | No data | No data    |        | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex C) |              | No data | No data    |        | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex D) |              | No data | No data    |        | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex E) |              | No data | No data    |        | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex F) |              | No data | No data    |        | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| UKVFTA         |              | No data | No data    |        | EUR.1                             | 117/2022/NĐ-CP | No data |
| VCFTA          |              | No data | No data    |        | VC                                | 112/2022/NĐ-CP | No data |
| VJEPA          |              | No data | No data    |        | JV · Form VJ                      | 124/2022/NĐ-CP | No data |
| VKFTA          |              | No data | No data    |        | VK                                | 125/2022/NĐ-CP | No data |
| VN-CAM         |              | No data | No data    |        | S                                 | 56/2026/NĐ-CP  | No data |
| VN-EAEU        |              | No data | No data    |        | EAV                               | 113/2022/NĐ-CP | No data |
| VN-LAO         |              | No data | No data    |        | S                                 | 206/2025/NĐ-CP | No data |
| VNCU           |              | No data | No data    |        | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | No data |
| VIFTA          |              | No data | No data    |        | Form VI (verify)                  | 131/2024/NĐ-CP | No data |

### Rate history / phase-down by year

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### 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 9849.20 has 10 lines; 9849.20.14 is distinguished from its siblings by: Loại khác.        | 9849.20.11 Dung tích xi lanh không quá 50 cc; 9849.20.12 Loại khác; 9849.20.13 Loại khác; 9849.20.15 Dung tích xi lanh không quá 2.000 cc; 9849.20.16 Dung tích xi lanh trên 2.000 cc nhưng không quá 3.000 cc; 9849.20.17 Dung tích xi lanh trên 3.000 cc | 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          |
| TR-004    | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9849.20.14. 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 0% for 9849.20.14 was checked against BT2026 (cell BT2026!N19522), 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.