Vietnam Tariff Intelligence

HS 8409.91.23 detail

HS code	8409.91.23
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: / - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm
Unit	chiếc
Generated	12/11/2026 13:47:04
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	https://mail.vietnamtariff.com/hs-code/84099123/

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!K12959
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N12959
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12959
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
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

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!E12238
ATIGA	2022	2022	0	AT!E12181
ATIGA	2023	2023	0	AT!F12181
ATIGA	2024	2024	0	AT!G12181
ATIGA	2025	2025	0	AT!H12181
ATIGA	2026	2026	0	AT!I12181
ATIGA	2027	2027	0	AT!J12181
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12233
AJCEP	01/4/2023 - 31/3/2024	2023	1	AJ!F12233
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12233
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12233

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12233
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12233
VJEPA	30/12/2022 - 31/3/2023	2022	3,5	VJ!E12234
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F12234
VJEPA	01/4/2024 - 31/3/2025	2024	1	VJ!G12234
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12234
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12234
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12234
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12237
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12187
AIFTA	30/12/2022	2022	*	AI!F12193
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12193
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12193
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12193
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12193
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12193
VKFTA	2022	2022	0	VK!E12226
VKFTA	2023	2023	0	VK!F12226
VKFTA	2024	2024	0	VK!G12226
VKFTA	2025	2025	0	VK!H12226
VKFTA	2026	2026	0	VK!I12226
VKFTA	2027	2027	0	VK!J12226
VCFTA	2022	2022	3	VC!D12271
VCFTA	2023	2023	1	VC!E12271
VCFTA	2024	2024	0	VC!F12271
VCFTA	2025	2025	0	VC!G12271

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12271
VCFTA	2027	2027	0	VC!I12271
VN-EAEU	2022	2022	0	EAV!D12256
VN-EAEU	2023	2023	0	EAV!E12256
VN-EAEU	2024	2024	0	EAV!F12256
VN-EAEU	2025	2025	0	EAV!G12256
VN-EAEU	2026	2026	0	EAV!H12256
VN-EAEU	2027	2027	0	EAV!I12256
AHKFTA	2022	2022	10	AKH!D12256
AHKFTA	2023	2023	10	AKH!E12256
AHKFTA	2024	2024	10	AKH!F12256
AHKFTA	2025	2025	10	AKH!G12256
AHKFTA	2026	2026	10	AKH!H12256
AHKFTA	2027	2027	10	AKH!I12256
EVFTA	2022	2022	6,2	EV-NK!D12273
EVFTA	2023	2023	5	EV-NK!E12273
EVFTA	2024	2024	3,7	EV-NK!F12273
EVFTA	2025	2025	2,5	EV-NK!G12273
EVFTA	2026	2026	1,2	EV-NK!H12273
EVFTA	2027	2027	0	EV-NK!I12273
UKVFTA	2022	2022	6,2	UKV!D12272
UKVFTA	2023	2023	5	UKV!E12272
UKVFTA	2024	2024	3,7	UKV!F12272
UKVFTA	2025	2025	2,5	UKV!G12272
UKVFTA	2026	2026	1,2	UKV!H12272
UKVFTA	2027	2027	0	UKV!I12272

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	7,5	CPTPP!D12248
CPTPP	(II)	2022 (DERIVED)	5,6	CPTPP!E12248
CPTPP	(III)	2023 (DERIVED)	3,7	CPTPP!F12248
CPTPP	(IV)	2024 (DERIVED)	1,8	CPTPP!G12248
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12248
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12248
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12248
RCEP A	2022	2022	9,3	RCEPT-A!D12256
RCEP A	2023	2023	8,7	RCEPT-A!E12256
RCEP A	2024	2024	8	RCEPT-A!F12256
RCEP A	2025	2025	7,3	RCEPT-A!G12256
RCEP A	2026	2026	6,7	RCEPT-A!H12256
RCEP A	2027	2027	6	RCEPT-A!I12256
RCEP B	2022	2022	9,3	B!D12256
RCEP B	2023	2023	8,7	B!E12256
RCEP B	2024	2024	8	B!F12256
RCEP B	2025	2025	7,3	B!G12256
RCEP B	2026	2026	6,7	B!H12256
RCEP B	2027	2027	6	B!I12256
RCEP C	2022	2022	10	C!D12256
RCEP C	2023	2023	10	C!E12256
RCEP C	2024	2024	10	C!F12256
RCEP C	2025	2025	10	C!G12256
RCEP C	2026	2026	10	C!H12256
RCEP C	2027	2027	10	C!I12256
RCEP D	2022	2022	9,4	D!D12255

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,8	D!E12255
RCEP D	2024	2024	8,1	D!F12255
RCEP D	2025	2025	7,5	D!G12255
RCEP D	2026	2026	6,9	D!H12255
RCEP D	2027	2027	6,3	D!I12255
RCEP E	2022	2022	9,3	E!D12259
RCEP E	2023	2023	8,7	E!E12259
RCEP E	2024	2024	8	E!F12259
RCEP E	2025	2025	7,3	E!G12259
RCEP E	2026	2026	6,7	E!H12259
RCEP E	2027	2027	6	E!I12259
RCEP F	2022	2022	9,3	F!D12256
RCEP F	2023	2023	8,7	F!E12256
RCEP F	2024	2024	8	F!F12256
RCEP F	2025	2025	7,3	F!G12256
RCEP F	2026	2026	6,7	F!H12256
RCEP F	2027	2027	6	F!I12256
VIFTA	2024	2024	8,6	VI!F11335
VIFTA	2025	2025	7.1	VI!G11335
VIFTA	2026	2026	5.7	VI!H11335
VIFTA	2027	2027	4.3	VI!I11335

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; 8409.91.23 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 8409.91.23. 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 8409.91.23 was checked against BT2026 (cell BT2026!N12959), 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.