Vietnam Tariff Intelligence

HS 8409.91.44 detail

HS code	8409.91.44
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 cylinder liners
Unit	chiếc
Generated	09/11/2026 19:25:06
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/84099144/

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!K12976
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N12976
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12976
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

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
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
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
AKFTA	16	16%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
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 (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E12255
ATIGA	2022	2022	0	AT!E12198
ATIGA	2023	2023	0	AT!F12198
ATIGA	2024	2024	0	AT!G12198
ATIGA	2025	2025	0	AT!H12198
ATIGA	2026	2026	0	AT!I12198
ATIGA	2027	2027	0	AT!J12198
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E12250
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F12250

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G12250
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H12250
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I12250
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J12250
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E12251
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F12251
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G12251
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H12251
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I12251
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J12251
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		16	AK!F12254
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H12204
AIFTA	30/12/2022	2022	*	AI!F12210
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12210
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12210
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12210
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12210
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12210
VKFTA	2022	2022	10	VK!E12243
VKFTA	2023	2023	10	VK!F12243
VKFTA	2024	2024	10	VK!G12243
VKFTA	2025	2025	10	VK!H12243
VKFTA	2026	2026	10	VK!I12243
VKFTA	2027	2027	10	VK!J12243
VCFTA	2022	2022	3	VC!D12288
VCFTA	2023	2023	3	VC!E12288

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	3	VC!F12288
VCFTA	2025	2025	3	VC!G12288
VCFTA	2026	2026	3	VC!H12288
VCFTA	2027	2027	3	VC!I12288
VN-EAEU	2022	2022	*	EAV!D12275
VN-EAEU	2023	2023	*	EAV!E12275
VN-EAEU	2024	2024	*	EAV!F12275
VN-EAEU	2025	2025	*	EAV!G12275
VN-EAEU	2026	2026	*	EAV!H12275
VN-EAEU	2027	2027	*	EAV!I12275
AHKFTA	2022	2022	*	AKH!D12273
AHKFTA	2023	2023	*	AKH!E12273
AHKFTA	2024	2024	*	AKH!F12273
AHKFTA	2025	2025	*	AKH!G12273
AHKFTA	2026	2026	*	AKH!H12273
AHKFTA	2027	2027	*	AKH!I12273
EVFTA	2022	2022	6,2	EV-NK!D12290
EVFTA	2023	2023	5	EV-NK!E12290
EVFTA	2024	2024	3,7	EV-NK!F12290
EVFTA	2025	2025	2,5	EV-NK!G12290
EVFTA	2026	2026	1,2	EV-NK!H12290
EVFTA	2027	2027	0	EV-NK!I12290
UKVFTA	2022	2022	6,2	UKV!D12289
UKVFTA	2023	2023	5	UKV!E12289
UKVFTA	2024	2024	3,7	UKV!F12289
UKVFTA	2025	2025	2,5	UKV!G12289

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	1,2	UKV!H12289
UKVFTA	2027	2027	0	UKV!I12289
CPTPP	(I)	2021 (DERIVED)	1,5	CPTPP!D12265
CPTPP	(II)	2022 (DERIVED)	1,1	CPTPP!E12265
CPTPP	(III)	2023 (DERIVED)	0,7	CPTPP!F12265
CPTPP	(IV)	2024 (DERIVED)	0,3	CPTPP!G12265
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12265
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12265
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12265
RCEP A	2022	2022	10	RCEPT-A!D12273
RCEP A	2023	2023	10	RCEPT-A!E12273
RCEP A	2024	2024	10	RCEPT-A!F12273
RCEP A	2025	2025	10	RCEPT-A!G12273
RCEP A	2026	2026	10	RCEPT-A!H12273
RCEP A	2027	2027	10	RCEPT-A!I12273
RCEP B	2022	2022	10	B!D12273
RCEP B	2023	2023	10	B!E12273
RCEP B	2024	2024	10	B!F12273
RCEP B	2025	2025	10	B!G12273
RCEP B	2026	2026	10	B!H12273
RCEP B	2027	2027	10	B!I12273
RCEP C	2022	2022	*	C!D12273
RCEP C	2023	2023	*	C!E12273
RCEP C	2024	2024	*	C!F12273
RCEP C	2025	2025	*	C!G12273
RCEP C	2026	2026	*	C!H12273

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I12273
RCEP D	2022	2022	*	D!D12272
RCEP D	2023	2023	*	D!E12272
RCEP D	2024	2024	*	D!F12272
RCEP D	2025	2025	*	D!G12272
RCEP D	2026	2026	*	D!H12272
RCEP D	2027	2027	*	D!I12272
RCEP E	2022	2022	*	E!D12276
RCEP E	2023	2023	*	E!E12276
RCEP E	2024	2024	*	E!F12276
RCEP E	2025	2025	*	E!G12276
RCEP E	2026	2026	*	E!H12276
RCEP E	2027	2027	*	E!I12276
RCEP F	2022	2022	10	F!D12273
RCEP F	2023	2023	10	F!E12273
RCEP F	2024	2024	10	F!F12273
RCEP F	2025	2025	10	F!G12273
RCEP F	2026	2026	10	F!H12273
RCEP F	2027	2027	10	F!I12273
VIFTA	2024	2024	*	VI!F11352
VIFTA	2025	2025	*	VI!G11352
VIFTA	2026	2026	*	VI!H11352
VIFTA	2027	2027	*	VI!I11352

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%, VKFTA 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; 8409.91.44 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
HS-005	BLUE	Chapter 98 equivalent exists	8409.91.44 corresponds to Chapter 98 code 9849.22.14 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Ống xi lanh 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 8409.91.44. 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 8409.91.44 was checked against BT2026 (cell BT2026!N12976), 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.