Vietnam Tariff Intelligence

# HS 8409.91.45 detail

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|---|---|
| **HS code** | 8409.91.45 |
| **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: / - - - - Cylinder heads and head covers |
| **Unit** | chiếc |
| **Generated** | 04/11/2026 01:07:57 |
| **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/84099145/ |

## 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!K12977 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N12977 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12977 |
| 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 |
| 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!E12256 |
| ATIGA | 2022 | 2022 | 0 | AT!E12199 |
| ATIGA | 2023 | 2023 | 0 | AT!F12199 |
| ATIGA | 2024 | 2024 | 0 | AT!G12199 |
| ATIGA | 2025 | 2025 | 0 | AT!H12199 |
| ATIGA | 2026 | 2026 | 0 | AT!I12199 |
| ATIGA | 2027 | 2027 | 0 | AT!J12199 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E12251 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F12251 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G12251 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H12251 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I12251 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J12251 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E12252 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F12252 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G12252 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H12252 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I12252 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J12252 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 16 | AK!F12255 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H12205 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F12211 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G12211 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H12211 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I12211 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J12211 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K12211 |
| VKFTA | 2022 | 2022 | 0 | VK!E12244 |
| VKFTA | 2023 | 2023 | 0 | VK!F12244 |
| VKFTA | 2024 | 2024 | 0 | VK!G12244 |
| VKFTA | 2025 | 2025 | 0 | VK!H12244 |
| VKFTA | 2026 | 2026 | 0 | VK!I12244 |
| VKFTA | 2027 | 2027 | 0 | VK!J12244 |
| VCFTA | 2022 | 2022 | 3 | VC!D12289 |
| VCFTA | 2023 | 2023 | 3 | VC!E12289 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 3 | VC!F12289 |
| VCFTA | 2025 | 2025 | 3 | VC!G12289 |
| VCFTA | 2026 | 2026 | 3 | VC!H12289 |
| VCFTA | 2027 | 2027 | 3 | VC!I12289 |
| VN-EAEU | 2022 | 2022 | * | EAV!D12276 |
| VN-EAEU | 2023 | 2023 | * | EAV!E12276 |
| VN-EAEU | 2024 | 2024 | * | EAV!F12276 |
| VN-EAEU | 2025 | 2025 | * | EAV!G12276 |
| VN-EAEU | 2026 | 2026 | * | EAV!H12276 |
| VN-EAEU | 2027 | 2027 | * | EAV!I12276 |
| AHKFTA | 2022 | 2022 | * | AKH!D12274 |
| AHKFTA | 2023 | 2023 | * | AKH!E12274 |
| AHKFTA | 2024 | 2024 | * | AKH!F12274 |
| AHKFTA | 2025 | 2025 | * | AKH!G12274 |
| AHKFTA | 2026 | 2026 | * | AKH!H12274 |
| AHKFTA | 2027 | 2027 | * | AKH!I12274 |
| EVFTA | 2022 | 2022 | 6,2 | EV-NK!D12291 |
| EVFTA | 2023 | 2023 | 5 | EV-NK!E12291 |
| EVFTA | 2024 | 2024 | 3,7 | EV-NK!F12291 |
| EVFTA | 2025 | 2025 | 2,5 | EV-NK!G12291 |
| EVFTA | 2026 | 2026 | 1,2 | EV-NK!H12291 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I12291 |
| UKVFTA | 2022 | 2022 | 6,2 | UKV!D12290 |
| UKVFTA | 2023 | 2023 | 5 | UKV!E12290 |
| UKVFTA | 2024 | 2024 | 3,7 | UKV!F12290 |
| UKVFTA | 2025 | 2025 | 2,5 | UKV!G12290 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 1,2 | UKV!H12290 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I12290 |
| CPTPP | (I) | 2021 (DERIVED) | 1,5 | CPTPP!D12266 |
| CPTPP | (II) | 2022 (DERIVED) | 1,1 | CPTPP!E12266 |
| CPTPP | (III) | 2023 (DERIVED) | 0,7 | CPTPP!F12266 |
| CPTPP | (IV) | 2024 (DERIVED) | 0,3 | CPTPP!G12266 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H12266 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I12266 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J12266 |
| RCEP A | 2022 | 2022 | 10 | RCEPT-A!D12274 |
| RCEP A | 2023 | 2023 | 10 | RCEPT-A!E12274 |
| RCEP A | 2024 | 2024 | 10 | RCEPT-A!F12274 |
| RCEP A | 2025 | 2025 | 10 | RCEPT-A!G12274 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H12274 |
| RCEP A | 2027 | 2027 | 10 | RCEPT-A!I12274 |
| RCEP B | 2022 | 2022 | 10 | B!D12274 |
| RCEP B | 2023 | 2023 | 10 | B!E12274 |
| RCEP B | 2024 | 2024 | 10 | B!F12274 |
| RCEP B | 2025 | 2025 | 10 | B!G12274 |
| RCEP B | 2026 | 2026 | 10 | B!H12274 |
| RCEP B | 2027 | 2027 | 10 | B!I12274 |
| RCEP C | 2022 | 2022 | * | C!D12274 |
| RCEP C | 2023 | 2023 | * | C!E12274 |
| RCEP C | 2024 | 2024 | * | C!F12274 |
| RCEP C | 2025 | 2025 | * | C!G12274 |
| RCEP C | 2026 | 2026 | * | C!H12274 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | * | C!I12274 |
| RCEP D | 2022 | 2022 | * | D!D12273 |
| RCEP D | 2023 | 2023 | * | D!E12273 |
| RCEP D | 2024 | 2024 | * | D!F12273 |
| RCEP D | 2025 | 2025 | * | D!G12273 |
| RCEP D | 2026 | 2026 | * | D!H12273 |
| RCEP D | 2027 | 2027 | * | D!I12273 |
| RCEP E | 2022 | 2022 | * | E!D12277 |
| RCEP E | 2023 | 2023 | * | E!E12277 |
| RCEP E | 2024 | 2024 | * | E!F12277 |
| RCEP E | 2025 | 2025 | * | E!G12277 |
| RCEP E | 2026 | 2026 | * | E!H12277 |
| RCEP E | 2027 | 2027 | * | E!I12277 |
| RCEP F | 2022 | 2022 | 10 | F!D12274 |
| RCEP F | 2023 | 2023 | 10 | F!E12274 |
| RCEP F | 2024 | 2024 | 10 | F!F12274 |
| RCEP F | 2025 | 2025 | 10 | F!G12274 |
| RCEP F | 2026 | 2026 | 10 | F!H12274 |
| RCEP F | 2027 | 2027 | 10 | F!I12274 |
| VIFTA | 2024 | 2024 | 10 | VI!F11353 |
| VIFTA | 2025 | 2025 | 10 | VI!G11353 |
| VIFTA | 2026 | 2026 | 10 | VI!H11353 |
| VIFTA | 2027 | 2027 | 10 | VI!I11353 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|

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|---|---|---|---|---|---|---|---|
| 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; 8409.91.45 is distinguished from its siblings by: Cylinder heads and head covers. | 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 | 8409.91.45 corresponds to Chapter 98 code 9849.22.15 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - - - Quy lát và nắp quy lát | 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 8409.91.45. 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 8409.91.45 was checked against BT2026 (cell BT2026!N12977), 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.