Vietnam Tariff Intelligence

HS 8409.91.59 detail

HS code	8409.91.59
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 vessels of Chapter 89: / - - - - For marine propulsion engines of a power not exceeding 22.38 kW: / - - - - - Other
Unit	chiếc
Generated	05/11/2026 19:57:51
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/84099159/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12989
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N12989
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12989
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
ACFTA	0 (-PH, TH)	0% (except PH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, TH)	0% (except KH, TH)	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
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	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

VIFTA	8.6	8.6%	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
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 (*)
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)		0	AC!E12268
ATIGA	2022	2022	0	AT!E12211
ATIGA	2023	2023	0	AT!F12211
ATIGA	2024	2024	0	AT!G12211
ATIGA	2025	2025	0	AT!H12211
ATIGA	2026	2026	0	AT!I12211
ATIGA	2027	2027	0	AT!J12211
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E12263
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F12263
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G12263
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H12263

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I12263
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J12263
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E12264
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F12264
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G12264
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H12264
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I12264
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J12264
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12267
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12217
AIFTA	30/12/2022	2022	*	AI!F12223
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12223
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12223
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12223
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12223
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12223
VKFTA	2022	2022	0	VK!E12256
VKFTA	2023	2023	0	VK!F12256
VKFTA	2024	2024	0	VK!G12256
VKFTA	2025	2025	0	VK!H12256
VKFTA	2026	2026	0	VK!I12256
VKFTA	2027	2027	0	VK!J12256
VCFTA	2022	2022	3	VC!D12301
VCFTA	2023	2023	1	VC!E12301
VCFTA	2024	2024	0	VC!F12301
VCFTA	2025	2025	0	VC!G12301

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12301
VCFTA	2027	2027	0	VC!I12301
VN-EAEU	2022	2022	*	EAV!D12288
VN-EAEU	2023	2023	*	EAV!E12288
VN-EAEU	2024	2024	*	EAV!F12288
VN-EAEU	2025	2025	*	EAV!G12288
VN-EAEU	2026	2026	*	EAV!H12288
VN-EAEU	2027	2027	*	EAV!I12288
AHKFTA	2022	2022	*	AKH!D12286
AHKFTA	2023	2023	*	AKH!E12286
AHKFTA	2024	2024	*	AKH!F12286
AHKFTA	2025	2025	*	AKH!G12286
AHKFTA	2026	2026	*	AKH!H12286
AHKFTA	2027	2027	*	AKH!I12286
EVFTA	2022	2022	9,3	EV-NK!D12303
EVFTA	2023	2023	7,5	EV-NK!E12303
EVFTA	2024	2024	5,6	EV-NK!F12303
EVFTA	2025	2025	3,7	EV-NK!G12303
EVFTA	2026	2026	1,8	EV-NK!H12303
EVFTA	2027	2027	0	EV-NK!I12303
UKVFTA	2022	2022	9,3	UKV!D12302
UKVFTA	2023	2023	7,5	UKV!E12302
UKVFTA	2024	2024	5,6	UKV!F12302
UKVFTA	2025	2025	3,7	UKV!G12302
UKVFTA	2026	2026	1,8	UKV!H12302
UKVFTA	2027	2027	0	UKV!I12302

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12278
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12278
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12278
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12278
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12278
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12278
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12278
RCEP A	2022	2022	13,5	RCEPT-A!D12286
RCEP A	2023	2023	12	RCEPT-A!E12286
RCEP A	2024	2024	10,5	RCEPT-A!F12286
RCEP A	2025	2025	9	RCEPT-A!G12286
RCEP A	2026	2026	7,5	RCEPT-A!H12286
RCEP A	2027	2027	6	RCEPT-A!I12286
RCEP B	2022	2022	13,5	B!D12286
RCEP B	2023	2023	12	B!E12286
RCEP B	2024	2024	10,5	B!F12286
RCEP B	2025	2025	9	B!G12286
RCEP B	2026	2026	7,5	B!H12286
RCEP B	2027	2027	6	B!I12286
RCEP C	2022	2022	13,5	C!D12286
RCEP C	2023	2023	12	C!E12286
RCEP C	2024	2024	10,5	C!F12286
RCEP C	2025	2025	9	C!G12286
RCEP C	2026	2026	7,5	C!H12286
RCEP C	2027	2027	6	C!I12286
RCEP D	2022	2022	13,6	D!D12285

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	12,3	D!E12285
RCEP D	2024	2024	10,9	D!F12285
RCEP D	2025	2025	9,5	D!G12285
RCEP D	2026	2026	8,2	D!H12285
RCEP D	2027	2027	6,8	D!I12285
RCEP E	2022	2022	13,5	E!D12289
RCEP E	2023	2023	12	E!E12289
RCEP E	2024	2024	10,5	E!F12289
RCEP E	2025	2025	9	E!G12289
RCEP E	2026	2026	7,5	E!H12289
RCEP E	2027	2027	6	E!I12289
RCEP F	2022	2022	13,5	F!D12286
RCEP F	2023	2023	12	F!E12286
RCEP F	2024	2024	10,5	F!F12286
RCEP F	2025	2025	9	F!G12286
RCEP F	2026	2026	7,5	F!H12286
RCEP F	2027	2027	6	F!I12286
VIFTA	2024	2024	12.9	VI!F11365
VIFTA	2025	2025	10.7	VI!G11365
VIFTA	2026	2026	8.6	VI!H11365
VIFTA	2027	2027	6.4	VI!I11365

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 8409.91 has 51 lines; 8409.91.59 is distinguished from its siblings by: Other.	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 8409.91.59. 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 15% for 8409.91.59 was checked against BT2026 (cell BT2026!N12989), 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.