Vietnam Tariff Intelligence

HS 8409.91.61 detail

HS code	8409.91.61
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 exceeding 22.38 kW: / - - - - - Cylinder blocks; crank cases
Unit	chiếc
Generated	04/11/2026 19:35:53
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/84099161/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12991
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N12991
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12991
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)	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
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	0,3	0.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,3	0.3%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	1,5	1.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	1,5	1.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	1,5	1.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	1,5	1.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	1,5	1.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex D)	1,6	1.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	1.7	1.7%	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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12270
ATIGA	2022	2022	0	AT!E12213
ATIGA	2023	2023	0	AT!F12213
ATIGA	2024	2024	0	AT!G12213
ATIGA	2025	2025	0	AT!H12213
ATIGA	2026	2026	0	AT!I12213
ATIGA	2027	2027	0	AT!J12213
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E12265
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F12265
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G12265
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H12265

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I12265
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J12265
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E12266
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F12266
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G12266
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H12266
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I12266
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J12266
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12269
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12219
AIFTA	30/12/2022	2022	*	AI!F12225
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12225
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12225
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12225
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12225
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12225
VKFTA	2022	2022	0	VK!E12258
VKFTA	2023	2023	0	VK!F12258
VKFTA	2024	2024	0	VK!G12258
VKFTA	2025	2025	0	VK!H12258
VKFTA	2026	2026	0	VK!I12258
VKFTA	2027	2027	0	VK!J12258
VCFTA	2022	2022	3	VC!D12303
VCFTA	2023	2023	3	VC!E12303
VCFTA	2024	2024	0	VC!F12303
VCFTA	2025	2025	0	VC!G12303

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12303
VCFTA	2027	2027	0	VC!I12303
VN-EAEU	2022	2022	0	EAV!D12290
VN-EAEU	2023	2023	0	EAV!E12290
VN-EAEU	2024	2024	0	EAV!F12290
VN-EAEU	2025	2025	0	EAV!G12290
VN-EAEU	2026	2026	0	EAV!H12290
VN-EAEU	2027	2027	0	EAV!I12290
AHKFTA	2022	2022	*	AKH!D12288
AHKFTA	2023	2023	*	AKH!E12288
AHKFTA	2024	2024	*	AKH!F12288
AHKFTA	2025	2025	*	AKH!G12288
AHKFTA	2026	2026	*	AKH!H12288
AHKFTA	2027	2027	*	AKH!I12288
EVFTA	2022	2022	1,8	EV-NK!D12305
EVFTA	2023	2023	1,5	EV-NK!E12305
EVFTA	2024	2024	1,1	EV-NK!F12305
EVFTA	2025	2025	0,7	EV-NK!G12305
EVFTA	2026	2026	0,3	EV-NK!H12305
EVFTA	2027	2027	0	EV-NK!I12305
UKVFTA	2022	2022	1,8	UKV!D12304
UKVFTA	2023	2023	1,5	UKV!E12304
UKVFTA	2024	2024	1,1	UKV!F12304
UKVFTA	2025	2025	0,7	UKV!G12304
UKVFTA	2026	2026	0,3	UKV!H12304
UKVFTA	2027	2027	0	UKV!I12304

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12280
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12280
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12280
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12280
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12280
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12280
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12280
RCEP A	2022	2022	2,7	RCEPT-A!D12288
RCEP A	2023	2023	2,4	RCEPT-A!E12288
RCEP A	2024	2024	2,1	RCEPT-A!F12288
RCEP A	2025	2025	1,8	RCEPT-A!G12288
RCEP A	2026	2026	1,5	RCEPT-A!H12288
RCEP A	2027	2027	1,2	RCEPT-A!I12288
RCEP B	2022	2022	2,7	B!D12288
RCEP B	2023	2023	2,4	B!E12288
RCEP B	2024	2024	2,1	B!F12288
RCEP B	2025	2025	1,8	B!G12288
RCEP B	2026	2026	1,5	B!H12288
RCEP B	2027	2027	1,2	B!I12288
RCEP C	2022	2022	2,7	C!D12288
RCEP C	2023	2023	2,4	C!E12288
RCEP C	2024	2024	2,1	C!F12288
RCEP C	2025	2025	1,8	C!G12288
RCEP C	2026	2026	1,5	C!H12288
RCEP C	2027	2027	1,2	C!I12288
RCEP D	2022	2022	2,7	D!D12287

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	2,5	D!E12287
RCEP D	2024	2024	2,2	D!F12287
RCEP D	2025	2025	1,9	D!G12287
RCEP D	2026	2026	1,6	D!H12287
RCEP D	2027	2027	1,4	D!I12287
RCEP E	2022	2022	2,7	E!D12291
RCEP E	2023	2023	2,4	E!E12291
RCEP E	2024	2024	2,1	E!F12291
RCEP E	2025	2025	1,8	E!G12291
RCEP E	2026	2026	1,5	E!H12291
RCEP E	2027	2027	1,2	E!I12291
RCEP F	2022	2022	2,7	F!D12288
RCEP F	2023	2023	2,4	F!E12288
RCEP F	2024	2024	2,1	F!F12288
RCEP F	2025	2025	1,8	F!G12288
RCEP F	2026	2026	1,5	F!H12288
RCEP F	2027	2027	1,2	F!I12288
VIFTA	2024	2024	2.6	VI!F11367
VIFTA	2025	2025	2.1	VI!G11367
VIFTA	2026	2026	1.7	VI!H11367
VIFTA	2027	2027	1.3	VI!I11367

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; 8409.91.61 is distinguished from its siblings by: Cylinder blocks; crank cases.	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 8409.91.61. 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 3% for 8409.91.61 was checked against BT2026 (cell BT2026!N12991), 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.